




North Dakota Office of State Tax Commissioner

2008 Individual Income Tax

Cory Fong, Tax Commissioner



**Not sure if you should
E-File? Consider the
benefits::**

- 1. Receive your refund quicker!**
- 2. For the fastest refund - use Direct Deposit - see page 15 for details.**

- 3. Increased accuracy - especially during the last minute filing rush.**
- 4. E-File lets you know when the return has been accepted**
- 5. Correct errors quickly.**
- 6. Nothing to mail!**
- 7. Software simplifies the filing process and you can be sure you are using the correct forms.**

Dear Taxpayer,

Last year, over 60 percent of the state individual income tax returns were filed electronically. Taxpayers have found e-file offers several benefits compared to filing a paper return. And taxpayers who use Direct Deposit find that they receive their refund even faster—usually in about five days. If you are eligible for a refund, I encourage you to use both the e-file and Direct Deposit options.

E-file is more accurate than a paper return because the computer automatically checks e-filed returns for errors. This means fewer delays and faster processing, something that taxpayers find particularly helpful during the last-minute filing rush.

If you have been using e-file, I hope you will continue to do so. If you have not used e-file yet, I hope you will give it try this year. E-file is simple and quick to use.

If you are expecting a refund, you can check its status on our web site under “Where’s My Refund?” There you will learn if your return was received, if it is being processed, and the date your refund was issued.

To learn more about e-file, to track your refund, or for other tax-related information, please visit our web site at www.nd.gov/tax.

Please let us know what you think we are doing well and what we can do to improve our service to you. Our phone number, address, and e-mail information is found on the back of this booklet.

Thank you,

Cory Fong,
Tax Commissioner

Form ND-1



**See page 16 for details
on using your credit
card to pay your taxes.**

**Visit our web site for forms or to
learn about North Dakota's taxes:
www.nd.gov/tax.**



This booklet contains the following forms—

● Form ND-1

● Schedule ND-1NR

● Schedule PT

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Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our web site at www.nd.gov/tax

If you need a form or document mentioned in this booklet, you may obtain it from our web site at www.nd.gov/tax, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.

You might be eligible for a refund of local sales tax!

Beginning October 1, 2005, most city and county local tax ordinances contain a local sales tax maximum. If a customer exceeds that maximum, they may apply to the state Tax Department for a refund of the amount of local tax paid that exceeds that maximum. The local sales tax maximum varies between local taxing jurisdictions and ranges from \$25 to \$50. For example, you purchase \$4,000 of furniture in a city that has a one percent sales tax and allows for a \$25 local tax maximum. The retailer will collect \$200 in state sales tax and \$40 in local tax at the time of purchase. You may then apply to the Tax Commissioner for a refund of \$15 (\$40 local tax paid - \$25 local tax maximum). You can access the form, **Claim For Refund of City or County Sales and Use Tax Transmittal**, on our web site at www.nd.gov/tax or by calling (701) 328-1246 or e-mailing salestax@nd.gov.

Do you owe use tax?

If you purchased goods from outside North Dakota or outside the U.S., you might owe state and local sales tax. Technically, what you have to pay is called a use tax. It applies to the same goods that are subject to North Dakota's sales tax. The use tax applies whether you purchased goods in person at an out-of-state location, by mail, phone, or the Internet.

If you didn't pay any sales tax or you paid tax to another country at the time of purchase, you must pay the use tax at the North Dakota sales tax rate. If you did pay sales tax to another state but you paid less than what you would have paid in North Dakota, the difference between the rates is the amount of use tax you owe.

If this applies to you, you must file a **North Dakota Use Tax Return**. You can access the form on our web site at www.nd.gov/tax or call the Sales Tax Compliance Section at (701) 328-1246.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

Later than usual mailing of income tax booklets

Traditionally, the income tax booklet is mailed to taxpayers on or after December 26th. The mailing of the 2008 booklet, however, was delayed because of the property tax relief income tax credit law. The printing of the booklet had to be delayed until after November 15th, which was the date on which the Tax Department was required to determine the total property tax relief income tax credits claimed for the 2007 tax year. If the total credits reached or exceeded statutorily set threshold amounts, changes would have been required to be made to how the credits are calculated, resulting in reduced credits being allowed on the 2008 income tax return for some taxpayers. The changes would have affected Schedule PT, which is included in this booklet.

Property tax relief income tax credits for 2008

Eligible property taxes

The 2008 income tax year is the second year of the two-year property tax relief income tax credit program enacted by the 2007 North Dakota Legislature. For purposes of calculating the credits on the 2008 income tax return, the eligible property taxes are the **2007 real estate tax** and the **2008 mobile home tax** that became due in the 2008 calendar year. To be eligible to claim these property taxes in calculating a property tax relief credit, you must have owned the eligible property on the due date of these taxes. The 2007 real estate tax became due on January 1, 2008, and the 2008 mobile home tax became due on January 10, 2008.

Special situations

Following are special situations that generated some of the more common questions about the property tax credits.

Property classification—Many taxpayers did not know whether they had residential, agricultural, or commercial property. The

classification is based on how the property is classified by the county for property tax purposes. Its classification is not necessarily based on its location or use. For example, an apartment building having up to three apartment units is classified as residential. However, an apartment building having four or more apartment units is classified as commercial, regardless of its location or use for residential purposes.

Leased (or rented) property—If property is leased, only the property's owner may claim the credit. The lessee may not claim the credit, even if the lessee agrees as part of the lease contract to pay the property taxes.

Life estate—A common situation involves parents placing the deed to their home in the name of one of their children and retaining a life estate in the home. This allows the parents to continue living in the home with all rights and obligations of ownership until their death, at which time all ownership rights pass to the child. In this case, the life estate holder (parents) may claim the credit.

Grantor-type trust—Generally, property placed in a trust is not eligible for the property tax relief credits. One exception applies to what is known as a "grantor-type trust." In general, this is a trust over which the grantor—that is, the person who places the property in the trust—retains the power to revoke or control the trust, in which case the grantor (and not the trust) is still considered the owner of the property in the trust for federal income tax purposes. Assuming all other eligibility requirements are met, the grantor of this type of trust may use the property taxes on the property in the trust for the credit.

Property or parcel number—Many taxpayers did not enter the correct property or parcel number on Schedule PT, the supplemental schedule to Form ND-1 on which the credits are calculated. This number is a multiple-digit number, which may also include alphabetic letters, that is called a "property number" or "parcel number" on the property tax statement.

Do not use the property's address or legal description.

For other special situations, go to the Office of State Tax Commissioner's website at www.nd.gov/tax and click on **Property Tax Relief** on the left-hand side of the page.

Carryover of unused 2007 property tax relief credits

Two new lines have been added to Form ND-1 on which to enter the amount of an unused 2007 property tax relief credit. Line 21a was added for an unused 2007 residential and agricultural property tax credit, and line 21b was added for an unused 2007 commercial property tax credit. **Do not enter any unused 2007 property tax credit on Schedule PT.**

Important: In the case of an unused 2007 residential and agricultural property credit, if an individual elected to receive a 2007 Property Tax Relief Certificate for the amount of the unused credit, the unused credit should not be entered anywhere on the 2008 return.

Marriage penalty tax credit for joint filers

Changes for 2008

The calculation of the marriage penalty credit for 2008 was changed as follows:

- The amount allowed as a deduction in calculating the taxable income of the spouse with the lower earned income was increased from \$8,750 to \$8,950. This number is made up of one personal exemption and one-half of the standard deduction amount for married persons filing jointly, which for 2008 equal \$3,500 and \$5,450, respectively.
- The maximum credit allowed was increased from \$300 to \$305 as a result of indexing the amount for inflation.
- The joint North Dakota taxable income threshold and the earned income threshold of the spouse with the lower earned income were changed to \$54,454 and \$30,854, respectively. These are the amounts below which no credit is generated.

Changes affecting you and your income tax (continued)

All of the changes have been included in the calculation worksheet for 2008 on page 12 of this booklet.

Not all joint filers receive the marriage penalty tax credit

The first year the marriage penalty tax credit was allowed was 2007. Some married taxpayers who filed a joint 2007 return found that their calculation resulted in no credit for them. Based on the conditions set out in the instructions to the return, they thought that they would get a tax credit.

The calculation of the credit is prescribed by statute, which sets out a calculation method intended to keep the calculation reasonably simple and to allow for consistent application. Whether or not a credit amount is generated will depend on how the spouses' fact situation fits into the statutorily-prescribed calculation. The North Dakota taxable income and earned income thresholds shown in the instructions to Form ND-1 only serve to show the amounts below which the prescribed calculation will not generate a credit of at least \$1.00.

Historically, it has been difficult to develop a deduction or credit within the federal and state income tax structures that simply negates the so-called "marriage penalty." In many cases, too, a "marriage penalty" does not exist on a joint return filed by married persons; instead, there is a "marriage bonus" because the tax on a joint return is less than the combined taxes on single returns.

Mailing of estimated tax forms cut back for 2009

In past years, if an individual made one or more estimated North Dakota income tax payments for a tax year, an estimated tax form package—consisting of Form 400-ES, four payment envelopes, and instructions—was automatically mailed to the individual for the following tax year. However, most individuals do not use the vouchers mailed to them by the Tax Department to

make their estimated payments. Instead, most individuals use a voucher that is downloaded and printed from the Tax Department's website or from tax software acquired by them or their tax preparers. For this reason, the Tax Department is cutting back the number of estimated tax form packages that will automatically be mailed to individuals who make estimated tax payments. Starting with the 2009 estimated tax form package to be mailed in early 2009, the automatic mailing will only go to those individuals who used the 2008 estimated tax payment voucher that was mailed to them by the Tax Department. An individual who does not receive the 2009 estimated tax payment package, but would like one, may contact the Tax Department to request one—see the back cover of this booklet.

National Guard or Reserve member deduction is clarified

The instructions to the deduction currently allowed to a member of the National Guard or the U.S. armed forces reserve who enters federal active duty were changed. The change clarifies that the deduction is allowed regardless of whether the member is involuntarily ordered to such duty or the member volunteers for such duty. In either case, though, the member will receive orders reflecting that the service is under Title 10 of the U.S. Code. The deduction is not allowed for service under Title 32 of the U.S. Code, which means service under the command of the governor and adjutant general. The deduction also is not allowed if the compensation is received for attending basic military training, annual training, or professional military training or developmental education.

New income exclusion allowed to certain newly hired employees

An individual is eligible for an income exclusion—called the employee workforce

recruitment exclusion—if all of the following conditions are met:

1. The individual's employment qualifies the individual's employer for the workforce recruitment income tax credit.
2. The individual receives a statement from the employer verifying the employer's eligibility for the workforce recruitment income tax credit and identifying the excludable income, which must consist of a hiring bonus, moving expense payment, or a nontypical fringe benefit.

For more details about the workforce recruitment income tax credit, see the instructions to the 2008 Schedule ND-1TC, line 13.

Forms changes to note

On Form ND-1, page 2, the credit section of the form was restructured for 2008, and two new lines were added on which to enter a carryover of an unused 2007 property tax income tax credit. Schedules ND-1SA (state adjustments) and ND-1TC (tax credits), which were combined on one form for 2007, will be on separate forms for 2008. Also, revisions were made to Schedule PT (property tax credits) to provide additional guidance to taxpayers.

New helpline phone numbers

The phone numbers for tax questions and forms have been changed as follows:

- Toll-free 1-877-328-7888 (in North Dakota)
- Bismarck-Mandan local calling area, or from outside North Dakota—
Questions (701) 328-1247
Forms (701) 328-1243

Individuals needing help due to speech or hearing impairment may continue to call Relay North Dakota at 1-800-366-6888, and then ask for one of the above numbers.

Your electronic options *for fast results!*



Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

1. Ask your tax preparer

If your tax preparer is an Authorized IRS *E-file* Provider, your preparer can electronically file your federal and North Dakota returns. Many Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS *E-file* Providers.

2. Off-the-shelf software

With a computer, Internet access, and the right software, you can file your federal and North Dakota returns yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.

3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State *E-file* program. For links to the available services, go to our web site at: www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.

***If you haven't tried
E-file yet, we encourage
you to give
it a try.***

***Join over
201,000
other North
Dakota taxpayers
now using E-file to
file their North
Dakota returns.***

You may be eligible for FREE E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our web site at:

www.nd.gov/tax. Click on **Individual Income**, then **Electronic Filing** in the drop-down list.



Direct deposit = *faster refunds!*

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 32 of Form ND-1 on page 15.

Tips for trouble-free filing

A complete and accurate return ensures the fastest processing of your return as well as a fast refund. Errors or omissions in the return mean delayed processing and possibly having to contact you.

Important: A return missing a signature or a copy of the federal return is not a properly filed return, and it will be sent back to you. This could result in late filing and payment charges if you resubmit the return after the due date.

Before you file, check the following—

- ☐ **Write legibly**
Our inability to read your information may result in errors.
- ☐ **Enter your correct social security number**
We use this number to identify your return. If married, include your spouse's social security number.
- ☐ **Check your math**
Math errors are one of the most common errors made.
- ☐ **Include all Form W-2s**
Be sure to include a copy of all your W-2s. Also include a copy of any Form 1099 or North Dakota Schedule K-1 showing North Dakota income tax withholding.
- ☐ **Use the right address**
Amazingly, thousands of North Dakota returns are mailed to the Internal Revenue Service by mistake each year. Use the preprinted envelope in this booklet.
- ☐ **Use the right postage**
Insufficient postage means the U.S. Postal Service will send your return back to you.
- ☐ **Sign the return**
Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.
- ☐ **Include a copy of your federal return**
A copy of the federal return is part of a complete state return. If it's missing, we cannot process the return, and it will be sent back to you.

2008 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

Which form to use

North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use?

Generally, you should use Form ND-1. Over 98 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used *only if* it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not base your choice on this number alone. You must also consider the tax rates which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but they make up less than 2 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within the statutorily prescribed time periods) to change forms.

Who must file

Property tax relief—Even though you do not have to file a 2008 North Dakota income tax return, you may be eligible for property tax relief. Obtain the 2008 Form ND-3 for more information.

Full-year resident

If you were a full-year resident of North Dakota for the 2008 tax year and you are required to file a 2008 federal individual income tax return, you must file a 2008 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or you have other income from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

Definition of resident—In these instructions, the term “resident” refers to an individual who is a legal resident of North Dakota. Legal residence (which is also called domicile) means the place that is your permanent home to which

you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your legal residence. Legal residence is based on your intent and your actions.

Statutory 7-month rule—Even though you were not a resident of North Dakota for any part of the tax year—that is, you were a full-year nonresident—you must file as a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend in the aggregate more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply if you were (1) a part-year resident of North Dakota, (2) a full-year nonresident serving in the U.S. armed forces, or (3) a full-year resident of Montana or Minnesota covered by reciprocity.

Residents in U.S. armed forces—If you were a resident of North Dakota serving in the U.S. armed forces in 2008 and you are required to file a 2008 federal individual income tax return, you must file a 2008 North Dakota individual income tax return as a full-year resident. This applies regardless of where you were stationed during 2008.

Full-year nonresident

If you were a full-year nonresident of North Dakota for the 2008 tax year, you must file a 2008 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2008 federal individual income tax return.
- You derived gross income from North Dakota sources during the 2008 tax year. (See the box on page 5 for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces—If you were a full-year nonresident of North Dakota serving in the U.S. armed forces in 2008 and your only gross income from North Dakota sources was your military compensation, you are not subject to North Dakota income tax. You do not have to file a North Dakota income tax return unless you are married and are filing a joint federal income tax return, and your spouse is required to file a North Dakota income tax return.

Minnesota or Montana resident—If you were a Minnesota resident in 2008, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.
- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See **Reciprocity** on page 6 for more information.

Nonresident alien—If you were a nonresident alien of the United States and you received gross income from North Dakota sources during 2008, you must file a 2008 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from taxation by a U.S. state, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income

tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

Part-year resident

If you were a part-year resident of North Dakota for the 2008 tax year, you must file a 2008 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2008 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move

constituted a change in your legal residence. See **Definition of resident** on page 4.

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You lived on **any** Indian reservation in North Dakota.
- You derived all of your income from sources on **any** Indian reservation in North Dakota.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Exceptions

Gross income from North Dakota sources **does not** include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor, rail, air, or water carrier company, as provided under federal interstate commerce law.

Note: *Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.*

Reciprocity

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota.

Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the applicable items at the top of Form ND-1, page 1 (up to line D), as instructed.
2. Fill in the circle for "MN/MT RECIPROCALITY" at the top of Form ND-1, page 1. Also enter "MN" or "MT", whichever applies, on the line next to the circle.
3. Leave line D and lines 1 through 25 blank.
4. Fill in the amount of the North Dakota income tax withheld on lines 26, 28, 29, and 32.

5. File Form ND-1 with a copy of your federal return and Form W-2s showing North Dakota income tax withholding.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld. If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Revenue
Mail Station 5510
St. Paul, MN 55146-5510
Phone: (651) 296-3781
Web: www.taxes.state.mn.us
- Montana Department of Revenue
PO Box 5805
Helena, MT 59604-5805
Phone: (406) 444-6900
Web: www.mt.gov/revenue

Changed for 2008!

When and where to file

If you are filing on a calendar year basis, you must file your 2008 North Dakota individual income tax return on or before April 15, 2009. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month

following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail it to:

Office of State Tax Commissioner
PO Box 5621
Bismarck, North Dakota 58506-5621

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic extension allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return. Fill in the circle next to "Extension" at the top of page 1 of Form ND-1.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, fill in the circle next to "Extension" at the top of page 1 of Form ND-1.

Extension interest

If you obtain an extension and file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **2008 Form 400-EXT** on or before the due date of your return (excluding extensions). Alternatively, you may submit your payment along with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that you are making a 2008 Form 400-EXT payment.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see **Extension interest** and **Prepayment of tax due** on this page.

If you file your return on or before its due date (or extended due date), but you pay your tax due after the due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, must be paid.

If you do not file your return on or before its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, for the month the return was due **plus** 5% of the tax due for each additional month

(or fraction of a month) during which the return remains delinquent, not to exceed 25% of the tax due, must be paid.

In addition to any penalty, interest must be paid at the rate of 1% per month (or fraction of a month), except for the month in which the tax was due, on any tax due that remains unpaid after the due date (or extended due date) of the return.

Copy of federal return

You must attach a complete copy of your 2008 federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation.

Changing your return

If you need to change your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See **How to prepare an amended return** later on this page.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, an overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

Penalty and interest apply to additional tax due on an amended return.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the IRS. The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

How to prepare an amended return

1. Obtain a blank North Dakota individual income tax return for the tax year affected by the changes.
2. Enter your name, current address, social security number, and other information required in the top portion of the return.
3. Fill in the applicable circle next to “Amended” in the top right-hand corner of the return.
4. Using the revised information, complete the return through the net tax liability line.
5. Leave the line for income tax withholding blank unless you are claiming an additional amount not previously claimed.
6. On the “Total payments” line (line 28), enter the net tax liability shown on your original return or previously filed amended return.
7. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year’s estimated tax.
8. Attach a statement explaining why you are changing your return. If you are doing so because of changes you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2009)

You must pay estimated North Dakota income tax for the 2009 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2009.
2. Your net tax liability for 2008 is \$500 or more. (*If you are not required to file a North Dakota return for 2008, you do not have to pay estimated tax for 2009.*)

3. You expect to owe (*after subtracting any estimated North Dakota income tax withholding*) at least \$500 in tax for 2009.
4. You expect your North Dakota income tax withholding for 2009 to be less than the smaller of the following:
 - (a) 90% of your 2009 net tax liability.
 - (b) 100% of your 2008 net tax liability. If you moved into North Dakota during 2008 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2009 tax year must be paid by April 15, June 15, and September 15, 2009, and January 15, 2010.

If you are required to pay estimated tax for 2009, obtain the **2009 Form 400-ES, Estimated income tax—individuals**.

How to file a return for a deceased taxpayer

If a final federal income tax return is required to be filed for a decedent for the year of death, a final North Dakota income tax return must also be filed. A court-appointed personal representative is responsible for filing the decedent's final return, even if there is a surviving spouse. The information from the final federal return is used to complete the final North Dakota return, and the North Dakota return is to be signed in the same manner as required for federal income tax purposes. If there is a personal representative and no surviving spouse, a copy of the court document showing the appointment must be attached to the final return. If there is a surviving spouse and the final return will be filed on a joint basis, a refund will be mailed in both spouses' names.

If the surviving spouse experiences any problem with depositing or cashing the check, or if there is no surviving spouse and no personal representative has been

appointed for the decedent, contact the Individual Income Tax Section, Office of State Tax Commissioner for assistance (see the back cover of this booklet). Fill in the circle for "Deceased" next to the deceased taxpayer's name at the top of Form ND-1.

General instructions for completing Form ND-1

Before you begin . . .

Be sure to have a copy of your completed 2008 federal income tax return at hand. You will need information from it to complete Form ND-1.

Rounding of numbers

You may enter your numbers on the return in dollars and cents, or you may round your numbers to the nearest whole dollar. If you choose to round your numbers, drop the cents if less than 50 cents and round up to the next whole dollar amount if 50 cents or higher. For example, \$25.36 becomes \$25.00, and \$25.50 becomes \$26.00.

Part-year resident or full-year nonresident of North Dakota

If you were a nonresident of North Dakota for part or all of the tax year, you must complete and attach Schedule ND-1NR to Form ND-1. On Schedule ND-1NR, you will indicate whether you were a **full-year nonresident** or a **part-year resident** by filling in your residency information at the top of the schedule.

If you are married and filing a joint return, and *either* you or your spouse was a nonresident of North Dakota for part or all of the tax year, you must complete Schedule ND-1NR on a joint basis and attach it to Form ND-1. On Schedule ND-1NR, each of you must indicate your residency status by filling in your residency information at the top of the schedule.

Specific instructions for top of page 1, Form ND-1

Fiscal year filer only

If you used a fiscal tax year for federal income tax purposes, enter in the spaces provided the ending date of your fiscal tax year as shown on your federal return.

Name and address

Enter your full name and address in the spaces provided on the return. If you are married and filing a joint return, include your spouse's full name.

If the taxpayer died during the 2008 tax year, fill in the circle for "Deceased" next to the taxpayer's name.

Social security numbers

Enter your social security number (and your spouse's social security number, if married) in the spaces provided on the return.

Item A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Item B - School district code

Select the code number from the list on page 19 for the school district in which you resided for most of the tax year and enter it in the spaces provided on the return.

Item C - Income source code

Select the code number corresponding to the area from which you derived the majority of your income for the tax year.

Source of income	Code number
Farming, ranching, or agricultural production	1
Retail, wholesale trade, and eating and drinking places	2
Federal, state, county, or city government service	3
Public or private education	4

Accounting, legal, health, motel, and other personal or professional services not classified elsewhere.....	5
Construction	6
Manufacturing	7
Transportation, communication, and public utilities.....	8
Exploration, development, and extraction of coal, oil, and natural gas	9
Banking, insurance, real estate, and other financial services.....	10
Military service.....	11
Retirement (Pensions, annuities, IRAs, etc.)	12

Amended return

If you are filing this return for the purpose of changing a return you previously filed for the 2008 tax year, fill in the circle next to one of the following:

- General..... if you are changing the return for any reason except a federal net operating loss carryback.
- Federal
NOL if you are changing the return because of a federal net operating loss carryback.

See **Changing your return** on page 7 for more information.

Extension

Fill in the circle next to "Extension" only if you have an extension to file your North Dakota return. See **Extension of time to file** on page 6 for more information.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2008 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

MN/MT reciprocity

Fill in the circle next to "MN/MT Reciprocity" only if you are a Minnesota or Montana resident who is filing

this return solely to claim a refund of North Dakota income tax because of reciprocity. See page 6 for details.

Specific instructions for lines 1 through 37, Form ND-1

Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) to the left of the number.

Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10. However, if you received the distribution while a nonresident of North Dakota, do not make an entry on this line.

Line 3 - Loss from financial institution

Enter on this line the amount of a loss reported to you by a partnership, S corporation, or other passthrough entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To N.D.C.C. ch. 57-35.3*.

Changed for 2008!

Line 4 - Planned gift or endowment credit adjustment

If you claimed the planned gift tax credit on Schedule PG in 2006 or 2007, or are going to claim it for 2008, you

must enter on this line the amount of the contribution on which the tax credit was based that you deducted in calculating your federal taxable income for 2008. This adjustment also must be made for a charitable contribution deduction passed through to you by a passthrough entity on which the entity calculated the North Dakota endowment fund tax credit, limited to the portion of the contribution deducted on your federal income tax return.

Line 6 - U.S. obligation interest

Enter the following on this line:

- Interest income from U.S. obligations.
- Interest income from other securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund attributable to investment in U.S. obligations and other securities the interest from which is exempted from state income tax by federal statute.

Common sources of interest income that may be entered on this line include:

- U.S. savings bonds and Treasury bills and notes.
- Securities issued by:
 - Banks for cooperatives
 - Commodity Credit Corporation
 - Federal Deposit Insurance Corporation
 - Federal Farm Credit System
 - Federal Home Loan Banks
 - Federal Intermediate Credit Banks
 - Federal Land Banks
 - Federal Savings & Loan Insurance Corporations
 - Student Loan Marketing Association

Do not enter on this line interest income from securities of the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and Government National Mortgage Association (Ginnie Mae), nor from a federal income tax refund or repurchase agreement.

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. *However, if you were a full-year nonresident or part-year resident of North Dakota for the tax year, the exclusion is limited to a net long-term capital gain based on the capital gains and losses reportable to North Dakota.* Complete the worksheet on this page to calculate the amount to enter on this line.

Line 8 - Native American's exempt income

If you are an enrolled member of a federally-recognized Indian tribe who lived on *any* Indian reservation in North Dakota for all of 2008, enter on this line income you derived from sources on *any* Indian reservation in North Dakota. Do not enter income derived from non-reservation sources in North Dakota. If you lived in North Dakota in 2008, but you did not reside on an Indian reservation for part or all of 2008, do not enter income earned or received while living off of the reservation.

Line 9 - U.S. Railroad Retirement Board benefits

Enter on this line unemployment, sick pay, or retirement benefits received from the U.S. Railroad Retirement Board that are included in federal taxable income.

Line 10 - Income from financial institution

Enter on this line the amount of North Dakota income from a partnership, S corporation, or other passthrough entity subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Passthrough Entity Subject To N.D.C.C. ch. 57-35.3.*

Changed for 2008!**Line 11 - National Guard or reserve member exclusion**

If you were a member of the North Dakota National Guard or the U.S. armed forces reserve, and you were mobilized or activated for federal active duty service under Title 10, United States Code, enter the compensation received for that service. Do not enter compensation exempted from federal income tax, nor compensation received for attending annual training, basic military training, or professional military education. *Attach a copy of your Title 10 orders.*

Line 12 - Servicemember Civil Relief Act adjustment

If you were a full-year nonresident of North Dakota for 2008, enter on this line the amount of your compensation received for active duty in the U.S. armed forces, or for active duty in the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration. If you were a part-year resident of North Dakota, only the compensation received for this service while a nonresident of North Dakota may be entered on this line. If you were a full-year resident of North Dakota for 2008, do not make an entry on this line. *Attach a copy of the Form W-2 showing the military pay.*

Line 13 - College SAVE contribution deduction

If you made a contribution in 2008 to a North Dakota College SAVE account administered by the Bank of North Dakota, you are allowed a deduction for the total contributions made during the year, up to a maximum deduction of \$5,000 (\$10,000, if married filing jointly). You are allowed the deduction regardless of whether you or someone else owns the account. A rollover of funds from another I.R.C. Section 529 college savings plan into a North Dakota College SAVE account does not qualify for the deduction.

Worksheet for calculating net long-term capital gain exclusion

(for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter amount from 2008 Schedule D (Form 1040), line 15. If zero or less, stop here; no exclusion is allowed **1**
2. Enter amount from 2008 Schedule D (Form 1040), line 16. If zero or less, stop here; no exclusion is allowed **2**
3. Enter the smaller of line 1 or line 2 **3**
 - If a **full-year resident**, enter the amount from line 3 on line 5 and go to line 6.
 - If a **full-year nonresident** or **part-year resident**, go to line 4.
4. Complete lines 4a through 4d using only the capital gains and losses reportable to North Dakota:
 - a. North Dakota net short-term capital gain (loss) **4a**
 - b. North Dakota net long-term capital gain (loss) **4b**
 - c. Combine lines 4a and 4b. If zero or less, enter -0- **4c**
 - d. Enter the smaller of line 4b or line 4c **4d**
5. If a full-year resident, enter amount from line 3. Otherwise, enter smaller of line 3 or line 4d **5**
6. Multiply line 5 by 30% (.30). Enter this amount on Form ND-1, line 7 **6**

Line 14 - Other subtractions

If you have any of the following subtraction adjustments, obtain and complete Schedule ND-1SA:

- Renaissance zone income exemption (Schedule RZ)
- New or expanding business income exemption under N.D.C.C. ch. 40-57.1
- Human organ donor expense deduction
- **NEW!** Employee workforce recruitment exclusion.

Enter on this line the total subtractions from Schedule ND-1SA, line 5. **Attach Schedule ND-1SA.**

Line 17 - Calculation of tax

If you were a **full-year resident** for the tax year, use the Tax Table on page 20 to calculate your tax. This also applies if you are married filing jointly and both you and your spouse were full-year residents for the tax year.

If you were a **full-year nonresident** or a **part-year resident** for the tax year, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. This also applies if you are married filing jointly and *either* you or your spouse was a nonresident for part or all of the tax year.

Farm income averaging — If you have farm income and used Schedule J (Form 1040) to calculate your federal income tax for 2008, you may be able to lower your North Dakota income tax by completing **Schedule ND-1FA**. Obtain Schedule ND-1FA for more information.

Line 19 - Credit for income tax paid to another state

If you were a full-year resident or part-year resident of North Dakota and you paid income tax to another state on income also taxed by North Dakota, you may be eligible for an income tax credit. Obtain **Schedule ND-1CR** for more information. **Attach Schedule ND-1CR.**

Line 20 - Marriage penalty credit

You may be eligible for a tax credit if all of the following apply:

- You are married and filing a joint return with your spouse;
- Your joint taxable income on line 16 of Form ND-1 is more than \$54,454;
- Both you and your spouse have earned income. See “What’s included in earned income?” below; *and*
- The earned income of the spouse with the lower earned income is more than \$30,854.

Although you meet all of the above conditions, your fact situation may not produce a credit under the calculation formula prescribed by law. Complete the **Marriage Penalty Credit Worksheet** on page 12 to calculate the credit amount, if any, allowed to you.

What’s included in earned income?

For purposes of lines 3a and 3b of the worksheet, add the following amounts separately for you and your spouse:

- Wages, salaries, tips, etc. reported on line 7 of Form 1040 or Form 1040A, or line 1 of Form 1040EZ;
- Net self-employment income reported on line 3 of Schedule SE (Form 1040), reduced by the self-employment tax deduction reported on line 6 (short schedule) or line 13 (long schedule) of Schedule SE; *and*
- Taxable portion of IRAs, pensions, annuities, and social security benefits reported on lines 15b, 16b, and 20b of Form 1040, or on lines 11b, 12b, and 14b of Form 1040A. **Reduce this total by any taxable benefits from the U.S. Railroad Retirement Board entered on Form ND-1, line 9.**

NEW for 2008!**Line 21a - Unused 2007 residential and agricultural property tax credit**

This line applies only if *both* of the following conditions are met:

1. You had an unused residential and agricultural property income tax credit on your 2007 Form ND-1, page 2, line 24b, or 2007 Form ND-2, Tax Computation Schedule, line 6b; *and*
2. You elected to use the unused 2007 credit on your 2008 return.

Important: DO NOT make an entry on this line if you elected on your 2007 return to receive a 2007 Property Tax Relief Certificate for the amount of your unused 2007 residential and agricultural property income tax credit.

If you elected to use your unused 2007 residential and agricultural property income tax credit on your 2008 return, enter that amount on this line.

NEW for 2008!**Line 21b - Unused 2007 commercial property tax credit**

Enter on this line the amount of an unused 2007 commercial property income tax credit, if any, from the 2007 Schedule PT, Section 2, line 10.

Line 21c - Other credits

If you have any of the following tax credits, obtain and complete Schedule ND-1TC:

- Family member care credit (Schedule FC)
- Renaissance zone credit (Schedule RZ)
- Agricultural commodity processing facility investment credit
- Seed capital investment credit
- Planned gift credit (Schedule PG)
- Biodiesel fuel supplier (wholesaler) credit
- Biodiesel fuel seller (retailer) credit
- Employer internship program credit
- Microbusiness credit
- Research expense credit
- Angel fund investment credit
- Endowment fund credit from passthrough entity
- **NEW!** Workforce recruitment credit

Enter on this line the total credits from Schedule ND-1TC, line 14. **Attach Schedule ND-1TC.**

Changed for 2008!**Line 22 - Commercial property tax credit**

You may be eligible for an income tax credit if either (or both) of the following apply:

- You owned commercial property located in North Dakota for which you were liable for the 2007 real estate tax or the 2008 mobile home tax; or

- You were an owner of a passthrough entity, such as a partnership or S corporation, that owned commercial property located in North Dakota for which the entity was liable for the 2007 real estate tax or the 2008 mobile home tax.

See **Schedule PT** (in this booklet) for details. Enter the credit from Schedule PT, Section 2, line 9, on Form ND-1, page 2, line 22. **Attach Schedule PT.**

Marriage Penalty Credit Worksheet

Complete this worksheet to determine the amount to enter on Form ND-1, line 20.

1. Is your filing status Married filing jointly ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Enter your taxable income from Form ND-1, line 16 1		
2. Is the amount on line 1 more than \$54,454 ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Go to line 3.		
3. a. Enter your earned income..... 3a		
b. Enter your spouse's earned income 3b		
4. Enter the smaller of line 3a or line 3b	4	
5. Is the amount on line 4 more than \$30,854 ?		
<input type="checkbox"/> No. Stop; you do not qualify for the credit.		
<input type="checkbox"/> Yes. Go to line 6	5	8,950.00
6. Subtract line 5 from line 4	6	
7. Calculate the tax on the amount on line 6 using the Single tax rate schedule on page 32	7	
8. Subtract line 6 from line 1	8	
9. Calculate the tax on the amount on line 8 using the Single tax rate schedule on page 32	9	
10. Calculate the tax on the amount on line 1 using the Married filing jointly tax rate schedule on page 32	10	
11. Add lines 7 and 9	11	
12. Subtract line 11 from line 10. If result is zero or less, stop; you do not qualify for the credit	12	
13. Maximum credit	13	305.00
14. Enter smaller of line 12 or line 13	14	
<p>► If you and your spouse are full-year residents, enter amount from line 14 on Form ND-1, line 20. Do not complete lines 15 and 16.</p> <p>► If you completed Schedule ND-1NR, complete lines 15 and 16.</p>		
15. Enter ratio from Schedule ND-1NR, line 18	15	— • — — —
16. Multiply line 14 by line 15. Enter this amount on Form ND-1, line 20	16	

Changed for 2008!**Lines 24a through 24c - Residential and agricultural property tax credit**

Line 24a. You may be eligible for an income tax credit if both of the following apply:

- You either (1) maintained a primary residence in North Dakota for the entire 2007 tax year or (2) established a primary residence in North Dakota during the 2007 tax year that you maintained until the end of that year; **and**
- You owned residential or agricultural property located in North Dakota for which you were liable for the 2007 real estate tax or the 2008 mobile home tax.

See **Schedule PT** (in this booklet) for details. Enter the credit from Schedule PT, Section 1, line 6, on Form ND-1, page 2, line 24a. **Attach Schedule PT.**

Line 24c. If you have an unused residential and agricultural property tax credit (of at least \$5.00) on line 24b, you must elect one of the following:

- Carry over the unused credit and use it to reduce the income tax liability on your 2009 North Dakota income tax return. In this case, see the 2009 return when it is available for instructions on how to claim the unused credit on it; **or**
- Request our office to send you a certificate for the amount of the unused credit, which you then submit to the county treasurer for any county in which you owned property subject to the 2007 real estate tax or the 2008 mobile home tax.

Fill in the applicable circle on line 24c to indicate your election.

Important: An election to receive a certificate for the amount of the unused credit must be made by the due date (or extended due date) of the original 2008 North Dakota return. If you file your return late, an election to receive a certificate is not valid, and the amount of the unused credit must be carried over to your 2009 return.

HELP PROMOTE AND DEVELOP WATCHABLE WILDLIFE OPPORTUNITIES IN NORTH DAKOTA

Contribute to the Watchable Wildlife Fund

*To contribute, see information on your North Dakota Tax Form
and check off for Watchable Wildlife*

Your contributions have helped fund projects including:

- *Conservation education projects to Schools and Communities*
- *Species of concern habitat projects*
- *Grants to civic organizations for wildlife projects*
- *Watchable Wildlife recruitment and education programs*

For more information contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501-5095
Web: gf.nd.gov
Email: ndgf@nd.gov





The *Trees for North Dakota* Income Tax Check-Off **Stand Up for Trees (S↑4T)**

North Dakota's tree and forest resources face many challenges every year. Factors like tornadoes, wildfires, insects and diseases, community sprawl, agricultural pressures and even old age have harmful affects on trees. Fortunately, there is a way to "stand up for trees" (**S↑4T**) and help care for, protect and preserve them for present and future generations to enjoy.



Our collective efforts can make incredible contributions to the quality of life in North Dakota for all who live and visit here. Each of us has the ability to play an important role in the overall health and well-being of our forest resources. Please consider making a donation to the **Trees for North Dakota Trust Fund** and joining the very special people who **S↑4T**.



To contribute to the **Trees for North Dakota Trust Fund**, consult your tax preparer or enter a voluntary contribution on the 2008 North Dakota Individual Income Tax Return.

Form ND-1: Refund return (Line 31)/Tax due (Line 35)

Form ND-2: Refund return (Line 14)/Tax due (Line 19)

**Larry A. Kotchman, State Forester
NORTH DAKOTA FOREST SERVICE
307 First Street East
Bottineau ND 58318-1100**

**Telephone: (701) 228-5422
www.nd.gov/forest
forest@nd.gov**

Line 26 - Withholding

Enter the North Dakota income tax withheld from a 2008 Form W-2, Form 1099, or North Dakota Schedule K-1. Also enter North Dakota income tax withheld from a 2007 North Dakota Schedule K-1 if the entity's tax year shown on the Schedule K-1 is a fiscal year ending in your 2008 tax year. Be sure the state identified on the Form W-2 or Form 1099 is North Dakota. **Attach a copy of the Form W-2, Form 1099, or North Dakota Schedule K-1.**

Line 30 - Application of overpayment to 2009

If you have an overpayment on line 29, you may elect to apply part or all of it as an estimated payment toward your 2009 income tax liability. If you make this election, you may not change the election or the amount you applied after you file your return.

Line 31 - Voluntary contribution of overpayment

If you have an overpayment on line 29, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Line 32 - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete items a, b, and c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (Item a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. *See sample check above.*

Account number (Item b)—Enter your account number. It may have up to 17 digits (both letters and numbers). Include hyphens, but omit special symbols. *See sample check above.*

Sample check for direct deposit (line 32)

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$ _____
		Dollars
Your Bank Anytown, ND USA 99999		
Memo		
: 123456789 12345678912345678 • 9999		
Routing number (Item a)	Account number (Item b)	Do not include the check number as part of the account number.

Please note:

- Do not use the number shown on a deposit slip for the routing or account number.
- You will not receive notification of when the deposit is made by our office. Contact your bank or check your bank statement to see if your refund has been direct deposited.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, a paper check will be issued.

Line 34 - Penalty and interest

Our office will notify you of any penalty and interest owed for late filing or late payment, or interest owed on tax due during an extension period. However, you may calculate the amount of penalty, interest, or both, that you owe and pay it with your return.

Penalty—Penalty is calculated as follows:

- If you file your return on or before its due date (or extended due date), but you do not pay the full amount of the tax due on it, a penalty equal to 5% of the unpaid tax due or \$5.00, whichever is greater, must be paid.
- If you file your return after its due date (or extended due date), a penalty equal to 5% of the tax due or \$5.00, whichever is greater, for the month the return was due **plus** 5% of the tax due for each additional month (or fraction of a month) during which the return remains unfilled, not to exceed 25% of the tax due, must be paid.

Interest—Interest is calculated as follows:

- If you have an extension of time to file your return and you file your return on or before its extended due date, and you have a tax due that you pay in full with your return, interest at the rate of 12% per year must be paid on the tax due from the original due date of your return to the earlier of the date you file your return or the extended due date.
- If you do not pay the full amount of the tax due on your return on or before the due date (or extended due date) of your return, interest at the rate of 1% per month (or fraction of a month) must be paid on the unpaid tax due, starting with the month following the month in which the return was due and ending on the date the tax due is fully paid.

Enter the separate penalty and interest amounts, and the total of the two amounts, on the applicable lines.

Line 35 - Voluntary contribution

If you have a tax due on line 33, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 36 - Balance due

The balance due (including the amount, if any, from line 37) must be paid in full with your return. Make your check or money order payable to the "ND State Tax Commissioner."

Pay by credit card. You may pay the amount due on your return with your MasterCard®, American Express® Card, Discover® Card, or Visa® Card. To pay by credit card, call toll free or go to the web site of the credit card payment service provider shown below.

Link2Gov Corporation
1-888-ND-TAXES (1-888-638-2937)
www.ndtaxpayment.com

A convenience fee will be charged to your credit card by Link2Gov Corporation for its services. The State of North Dakota does not receive any part of this fee. You will be told what the fee is during the transaction and you will have the option to continue or cancel the transaction.

Line 37 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax for 2008, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete the **2008 Form 400-UT**.

Sign your return

Sign and date your return. If you are filing a joint return, both spouses must sign. An unsigned return is not a valid return and will be sent back to you. This may result in penalty and interest charges if you refile it after the due date.

Disclosure authorization. You may authorize the Office of State Tax Commissioner (Tax Department) to directly contact your tax return preparer to discuss your 2008 return by checking the box to the right of the signature area on the return. This allows the Tax Department to ask questions and request missing information needed to process your return. It also allows your preparer to respond to the questions and provide the requested information, to check on the status of your return's processing (including a related refund or payment), and to respond to notices that you share with your preparer about math errors and return preparation. *(Note: The Tax Department will only send notices directly to you.)*

This authorization only applies to the individual whose printed name and signature appear in the preparer's signature area (and not to any firm). The authorization only applies to the return on which it is made, and it automatically expires on the due date (excluding extensions) for filing the 2009 return. The authorization does not allow your preparer to receive your refund check, to bind you in any way (including any additional tax liability), or to otherwise represent you before the Tax Department.

Instructions for Schedule PT

Property tax relief credits

Purpose of schedule

Use the 2008 Schedule PT to calculate your property tax relief income tax credits that are available for the 2008 tax year.

The income tax credit for residential and agricultural property is calculated in Section 1 of Schedule PT.

The income tax credit for commercial property is calculated in Section 2 of Schedule PT.

General instructions

Eligible property taxes

Both of the credits allowed for the 2008 income tax year are calculated on the **2007 real estate tax** or **2008 mobile home tax**. You must have your 2007 real estate tax statement or your 2008 mobile home tax statement available to complete Schedule PT. If you jointly own the eligible property with one or more other persons, and the property tax statement is mailed to one of the other co-owners, you will need to contact the other owner to obtain the necessary information from the statement.

Classification of property

The classification of your property as residential, agricultural, or commercial is based on how it is classified for property

tax purposes, as determined by the county in which it is located. The classification is not necessarily based on the location or use of the property.

Example: If you own an apartment building with less than four units, the county classifies it as residential property. However, if the apartment building has four or more units, the county classifies it as commercial property, even though it may be located in a residential area or is used for residential purposes.

If you are unsure of your property's classification, contact your county assessor's office.

Leased property

If you own eligible property that you lease to another person, only you may claim a credit for the property. This applies even if your tenant (lessee) agrees as part of your lease agreement to pay the property taxes on the property. You are not eligible for these credits on any property that you lease from another person, even if you agree to pay the property taxes for the property owner.

Life estate holder

If you transfer the deed to your home to another person, but you keep a life estate interest in the home that gives you all rights of ownership until your death, you are the owner of the property and may claim these credits.

Grantor-type trust

You may claim these credits on eligible property held by a trust only if (1) the trust is a "grantor-type" trust under federal income tax law and (2) you are considered the owner of the trust property. In general, this applies if you are the grantor of a trust over which you retained the power to revoke the trust or to receive property or income from the trust.

Contract for deed

If you sold or purchased eligible property under a contract for deed, whether or not you may claim these credits will depend on the terms of the contract and who paid the property taxes on the property.

Unpaid property taxes

To be eligible for either of these credits, the eligible property taxes must have been paid in full before you claim the credit. If you choose to pay the property taxes in installments, you may not claim the credit on your return until the final installment is paid.

Confidentiality waiver

Your completion and attachment of Schedule PT to your North Dakota return constitutes your consent that the Office of State Tax Commissioner may divulge to a co-owner information from your Schedule PT pertaining to a jointly owned parcel of property for purposes of administering the tax credit.

Section 1

Residential and agricultural property income tax credit

Eligibility requirements

To qualify for the residential and agricultural property income tax credit, you must meet the following requirements:

- You either (1) maintained a primary residence in North Dakota for the entire 2007 tax year or (2) established a primary residence in North Dakota during the 2007 tax year that you maintained until the end of that year; *and*
- You owned residential or agricultural property located in North Dakota for which you were liable for the **2007 real estate tax** or **2008 mobile home tax**. See the instructions to line 2 of this Section 1 for more details.

Primary residence. A primary residence generally means a dwelling that you own or rent that, except for temporary absences, is the place where you reside most of the time during the year. Generally, it also constitutes your legal residence for state income tax purposes. If you are a member in the U.S. armed forces, you meet this primary residence requirement if:

- You were a **resident** of North Dakota during the 2007 tax year. This applies regardless of where you were stationed during the 2007 tax year; *or*

Sample Property Tax Statement

2007 Sample County Real Estate Tax Statement					Receipt #	XXXX
Property Number	XXXX-XXXX-XXXX				Consolidated tax	2102.92
Add Name	XXXXXXXXXXXX				Specials	246.26
Block	XXX				Tax Plus Specials	2349.18
Legal Desc	XX-				Discount (5% of Tax Only)	105.15
Acres		HC	CR	AMT	Discounted amount due Feb. 15, 2007	2244.03
True and Full Value	106100	Taxable Value	4775	Mill Levy	1st payment due on March 1, 2007	1297.72
					2nd payment due on October 15, 2007	1051.46
Special Assessments		Principal plus interest equals	* Principal Balance after installment			
Principal	246.26	Interest	.00			
			246.26			
			1477.59			

Property (or parcel) number

This is the number to enter in Section 1, Line 2, Column A, or in Section 2, Line 1, Column A.

Consolidated tax

This is the amount to enter in Section 1, Line 2, Column C, or in Section 2, Line 1, Column C.

- You were a **nonresident** of North Dakota and you lived in a home, apartment, or on-base housing in North Dakota that was your primary residence for most of the 2007 tax year while stationed in North Dakota.

- The **2007 real estate tax** or **2008 mobile home tax** due on the property has been fully paid. For jointly owned property, this condition is met regardless of which co-owner(s) paid the tax.

If you need to enter more than four parcels, obtain Schedule PTC and complete Continuation Schedule 1.

Column A. Enter the property (or parcel) number from your real estate tax statement or mobile home tax statement.

In most cases, it is a multiple-digit number identified on your statement as "property number" or "parcel number." **Do not enter the property's address or legal description.** See Sample Property Tax Statement above.

Column B. Using the County Number Table on page 18, enter the number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your statement. This is the total amount of the property taxes shown on your statement **before** any special assessments are added and **before** any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other taxpayers. See Sample Property Tax Statement above.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100%, enter your ownership share as a percentage. If only you and your spouse jointly own the parcel, and you are filing a joint return with your spouse, enter 100%.

Specific line instructions for Section 1

Line 2

In Columns A through E, enter the information for each parcel of eligible residential and agricultural property. List each parcel on a separate line. A county will issue a separate property tax statement for each parcel of property. You may enter a parcel of property in Section 1, line 2, only if all of the following apply:

- The property is classified as residential or agricultural for property tax purposes.
- The property is located in North Dakota.
- You owned the property on the due date of the 2007 real estate tax or 2008 mobile home tax.

The 2007 real estate tax became due on January 1, 2008.

The 2008 mobile home tax became due on January 10, 2008; however, if you purchased the mobile home or moved it into North Dakota during the 2008 calendar year, the mobile home tax became due on the 10th day after its purchase or move.

Section 2

Commercial property income tax credit

Eligibility requirements

To qualify for the commercial property income tax credit, you must meet one or both of the following requirements:

- You owned commercial property located in North Dakota for which you were liable for the **2007 real estate tax** or **2008 mobile home tax**. See the instructions to line 1 of this Section 2 for more details.
- You owned an interest in a partnership, S corporation, or limited liability company (treated like a passthrough entity) that owned commercial property located in North Dakota for which the entity was liable for the **2007 real estate tax** or **2008 mobile home tax**. See the instructions to line 3 of this Section 2 for more details.

Specific line instructions for Section 2

Line 1

In Columns A through E, enter the information for each parcel of eligible commercial property. List each parcel on a separate line. A county will issue a separate property tax statement for each parcel of property. You may enter a parcel only if all of the following apply:

- The property is classified as commercial for property taxes purposes.
- The property is located in North Dakota.
- You owned the property on the due date of the 2007 real estate tax or 2008 mobile home tax. The 2007 real estate tax became due on January 1, 2008.

The 2008 mobile home tax became due on January 10, 2008; however, if you purchased the mobile home or moved it into North Dakota during the 2008 calendar year, the mobile home tax became due on the 10th day after its purchase or move.

- The **2007 real estate tax** or **2008 mobile home tax** due on the property has been fully paid. For jointly owned property, this condition is met regardless of which co-owner(s) paid the tax.

If you need to enter more than three parcels, obtain Schedule PTC and complete Continuation Schedule 2.

Column A. Enter the property (or parcel) number from your real estate tax statement or mobile home tax statement. In most cases, it is a multiple-digit number identified on your statement as "property number" or "parcel number." **Do not enter the property's address or legal description.** See Sample Property Tax Statement on page 17.

Column B. Using the County Number Table on this page, enter the number for the county in which the parcel is located.

Column C. Enter the **consolidated tax** from your statement. This is the total amount of the property taxes shown on your statement **before** any special assessments are added and **before** any discount is subtracted. Enter the total consolidated tax even though you may jointly own the property with one or more other taxpayers. See Sample Property Tax Statement on page 17.

Column D. If you own 100% of the parcel, enter 100%. If you own less than 100%, enter your ownership share as a percentage. If only you and your spouse jointly own the parcel, and you are filing a joint return with your spouse, enter 100%.

Line 3

In columns A through E, enter the information for each partnership, S corporation, or limited liability company (treated like a passthrough entity) for which the following apply:

- The entity owned property classified as commercial for property tax purposes.
- The property is located in North Dakota.
- The entity was liable for the **2007 real estate tax** or **2008 mobile home tax** due on the property.
- You owned an interest in the entity on the date the real estate tax or mobile home tax became due. See the instructions to line 1 for when the eligible property taxes became due.

In most cases, the passthrough entity will provide you with a statement containing the required information. However, in some cases, you may have to contact the entity to obtain it.

If you need to enter more than three entities, obtain Schedule PTC and complete Continuation Schedule 3.

Column A. Enter the name of the eligible passthrough entity.

Column B. Enter the entity's federal employer identification number (FEIN).

Column C. Enter the total eligible property taxes on all of the entity's North Dakota commercial properties. This is the **consolidated tax** from the entity's 2007 real estate tax statement(s) or 2008 mobile home tax statement(s). Do not include special assessments and do not subtract any discount.

Column D. Enter as a percentage your share of the property taxes as of the due date of the property taxes.

Line 9

Enter the portion of the commercial property tax credit shown on line 8 that you are using to reduce your tax for 2008.

County Number Table	Adams.....001	Cavalier.....019	Grant.....037	McLean.....055	Ransom.....073	Steele.....091
	Barnes.....003	Dickey.....021	Griggs.....039	Mercer.....057	Renville.....075	Stutsman.....093
	Benson.....005	Divide.....023	Hettinger.....041	Morton.....059	Richland.....077	Towner.....095
	Billings.....007	Dunn.....025	Kidder.....043	Mountrail.....061	Rolette.....079	Traill.....097
	Bottineau.....009	Eddy.....027	LaMoure.....045	Nelson.....063	Sargent.....081	Walsh.....099
	Bowman.....011	Emmons.....029	Logan.....047	Oliver.....065	Sheridan.....083	Ward.....101
	Burke.....013	Foster.....031	McHenry.....049	Pembina.....067	Sioux.....085	Wells.....103
	Burleigh.....015	Golden Valley.....033	McIntosh.....051	Pierce.....069	Slope.....087	Williams.....105
	Cass.....017	Grand Forks.....035	McKenzie.....053	Ramsey.....071	Stark.....089	

School district codes

If you were a resident of North Dakota for part or all of the tax year, find the code number for the school district in which you resided for most of 2008. If you are married and filing a joint return, and only one spouse was a resident of North Dakota for part or all of the tax year, enter the code number for the school district in which that spouse resided for most of the year. If you (and your spouse, if married filing jointly) were nonresidents of North Dakota for the entire tax year, the code number 54-000. Enter the number on the lines for Item B at the top of Form ND-1, page 1.

School District Address	School District	Code No.	School District Address	School District	Code No.	School District Address	School District	Code No.			
Adams	ND	Adams 128	50-128	Grand Forks	ND	Grand Forks 1	18-001	New England	ND	New England 9	21-009
Alexander	ND	Alexander 2	27-002			Air Force Base 140	18-140	New Rockford	ND	New Rockford	
Almont	ND	Sims 8	30-008	Grenora	ND	Grenora 99	53-099			-Sheyenne 2	14-002
Amidon	ND	Central Elem. 32	44-032	Gwinner	ND	N Sargent 3	41-003	New Salem	ND	New Salem 7	30-007
Anamoose	ND	Anamoose 14	25-014	Hague	ND	Bakker 10	15-010	New Town	ND	New Town 1	31-001
Ashley	ND	Ashley 9	26-009	Halliday	ND	Halliday 19	13-019	Newburg	ND	Newburg-United 54	05-054
Baldwin	ND	Baldwin 29	08-029			Twin Buttes 37	13-037	Northwood	ND	Northwood 129	18-129
Beach	ND	Beach 3	17-003	Hankinson	ND	Hankinson 8	39-008	Oakes	ND	Oakes 41	11-041
Belcourt	ND	Belcourt 7	40-007	Harvey	ND	Harvey 38	52-038	Oberon	ND	Oberon 16	03-016
Belfield	ND	Belfield 13	45-013	Hatton	ND	Hatton 7	49-007	Page	ND	Page 80	09-080
Berthold	ND	Lewis and Clark 161	51-161	Hazelton	ND	Haz-Mof-Brad 6	15-006	Park River	ND	Park River 78	50-078
Beulah	ND	Beulah 27	29-027	Hazen	ND	Hazen 3	29-003	Parshall	ND	Parshall 3	31-003
Binford	ND	Midkota 7	20-007	Hebron	ND	Hebron 13	30-013	Pembina	ND	North Border 100	34-100
Bismarck	ND	Bismarck 1	08-001	Hettinger	ND	Hettinger 13	01-013	Petersburg	ND	Dakota Prairie 1	32-001
		Naughton 25	08-025	Hillsboro	ND	Hillsboro 9	49-009	Pingree	ND	Pingree-Buchanan 10	47-010
		Apple Creek 39	08-039	Hoople	ND	Valley 12	34-012	Powers Lake	ND	Powers Lake 27	07-027
		Manning 45	08-045	Hope	ND	Hope 10	46-010	Ray	ND	Nesson 2	53-002
Bottineau	ND	Bottineau 1	05-001	Hunter	ND	Northern Cass 97	09-097	Richardton	ND	Richardton-Taylor 34	45-034
Bowbells	ND	Bowbells 14	07-014	Hurdsfield	ND	Pleasant Valley 35	52-035	Robinson	ND	Robinson 14	22-014
Bowman	ND	Bowman Co 1	06-001	Inkster	ND	Midway 128	18-128	Rock Lake	ND	N Central 28	48-028
Buxton	ND	Central Valley 3	49-003	Jamestown	ND	Jamestown 1	47-001	Rogers	ND	Barnes Co. North 7	02-007
Cando	ND	North Star 10	48-010	Kenmare	ND	Kenmare 28	51-028	Rolette	ND	Rolette 29	40-029
Carrington	ND	Carrington 49	16-049	Kensal	ND	Kensal 19	47-019	Rolla	ND	Mt. Pleasant 4	40-004
Carson	ND	Roosevelt 18	19-018	Killdeer	ND	Killdeer 16	13-016	Roseglen	ND	White Shield 85	28-085
Cartwright	ND	Horse Creek 32	27-032	Kindred	ND	Kindred 2	09-002	Rugby	ND	Rugby 5	35-005
Casselton	ND	Central Cass 17	09-017	Kulm	ND	Kulm 7	23-007	Sawyer	ND	Sawyer 16	51-016
Cavalier	ND	Cavalier 6	34-006	Lakota	ND	Lakota 66	32-066	Scranton	ND	Scranton 33	06-033
Center	ND	Center-Stanton 1	33-001	LaMoure	ND	LaMoure 8	23-008	Selfridge	ND	Selfridge 8	43-008
Colfax	ND	Richland 44	39-044	Langdon	ND	Langdon Area 23	10-023	Sidney	MT	Earl 18	27-018
Cooperstown	ND	Griggs County		Larimore	ND	Larimore 44	18-044	Solen	ND	Solen 3	43-003
		Central 18	20-018	Leeds	ND	Leeds 6	03-006	South Heart	ND	South Heart 9	45-009
Crosby	ND	Divide County 1	12-001	Lidgerwood	ND	Lidgerwood 28	39-028	St. Anthony	ND	Little Heart 4	30-004
Des Lacs	ND	United 7	51-007	Lignite	ND	Burke Central 36	07-036	St. John	ND	St. John 3	40-003
Devils Lake	ND	Devils Lake 1	36-001	Linton	ND	Linton 36	15-036	St. Thomas	ND	St. Thomas 43	34-043
Dickinson	ND	Dickinson 1	45-001	Lisbon	ND	Lisbon 19	37-019	Stanley	ND	Stanley 2	31-002
Drake	ND	Drake 57	25-057			Ft. Ransom	37-006	Starkweather	ND	Starkweather 44	36-044
Drayton	ND	Drayton 19	34-019	Maddock	ND	Maddock 9	03-009	Steele	ND	Kidder Co. 1	22-001
Dunseith	ND	Dunseith 1	40-001	Mandan	ND	Mandan 1	30-001	Sterling	ND	Sterling 35	08-035
Edgeley	ND	Edgeley 3	23-003			Sweet Briar 17	30-017	Strasburg	ND	Strasburg 15	15-015
Edinburg	ND	Edinburg 106	50-106	Mandaree	ND	Mandaree 36	27-036	Surrey	ND	Surrey 41	51-041
Edmore	ND	Edmore 2	36-002	Manvel	ND	Manvel 125	18-125	Thompson	ND	Thompson 61	18-061
Elgin	ND	Elgin-New Leipzig 49	19-049	Mapleton	ND	Mapleton 7	09-007	Tioga	ND	Tioga 15	53-015
Ellendale	ND	Ellendale 40	11-040	Marion	ND	Litchville-Marion 46	02-046	Tower City	ND	Maple Valley 4	09-004
Emerado	ND	Emerado 127	18-127	Marmarth	ND	Marmarth 12	44-012	Towner	ND	TGU 60	25-060
Enderlin	ND	Enderlin Area 24	37-024	Max	ND	Max 50	28-050	Trenton	ND	Eight Mile 6	53-006
Fairmount	ND	Fairmount 18	39-018	Mayville	ND	May-Port CG 14	49-014	Turtle Lake	ND	Turtle Lake-	
Fairview	MT	Yellowstone 14	27-014	McClusky	ND	McClusky 19	42-019			Mercer 72	28-072
Fargo	ND	Fargo 1	09-001	Medina	ND	Medina 3	47-003	Underwood	ND	Underwood 8	28-008
Fessenden	ND	Fessenden-Bowdon 25	52-025	Medora	ND	Billings Co. 1	04-001	Valley City	ND	Valley City 2	02-002
Finley	ND	Finley-Sharon 19	46-019	Menoken	ND	Menoken 33	08-033	Velva	ND	Velva 1	25-001
Flasher	ND	Flasher 39	30-039	Milnor	ND	Milnor 2	41-002	Wahpeton	ND	Wahpeton 37	39-037
Fordville	ND	Fordville-Lankin 5	50-005	Minnewaukan	ND	Minnewaukan 5	03-005	Warwick	ND	Warwick 29	03-029
Forman	ND	Sargent Central 6	41-006	Minot	ND	Minot 1	51-001	Washburn	ND	Washburn 4	28-004
Ft. Totten	ND	Ft. Totten 30	03-030			Nedrose 4	51-004	Watford City	ND	McKenzie Co 1	27-001
Ft. Yates	ND	Ft. Yates 4	43-004			Eureka 19	51-019	West Fargo	ND	West Fargo 6	09-006
Gackle	ND	Gackle-Streeter 56	24-056			S Prairie 70	51-070	Westhope	ND	Westhope 17	05-017
Garrison	ND	Garrison 51	28-051			Air Force Base 160	51-160	Williston	ND	Williston 1	53-001
Glen Ullin	ND	Glen Ullin 48	30-048	Minto	ND	Minto 20	50-020			New 8	53-008
Glenburn	ND	Glenburn 26	38-026	Mohall	ND	Mohall-Lansford		Wilton	ND	Montefiore 1	28-001
Golva	ND	Lone Tree 6	17-006			-Sherwood 1	38-001	Wing	ND	Wing 28	08-028
Goodrich	ND	Goodrich 16	42-016	Montpelier	ND	Montpelier 14	47-014	Wishek	ND	Wishek 19	26-019
Grafton	ND	Grafton 3	50-003	Mott	ND	Mott-Regent 1	21-001	Wolford	ND	Wolford 1	35-001
		Nash 51	50-051	Munich	ND	Munich 19	10-019	Wyndmere	ND	Wyndmere 42	39-042
				Napoleon	ND	Napoleon 2	24-002	Zeeland	ND	Zeeland 4	26-004

2008 Tax Table

You must use this table if your Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 32.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 16 of Form ND-1 is \$25,325. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$532. This is the tax amount they must enter on line 17 of their Form ND-1. (Note: If Mr. and Mrs. Brown were part-year residents or full-year nonresidents, they must enter the tax amount on Schedule ND-1NR, line 20, instead of Form ND-1, line 17.)

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
25,200	25,250	530	530	530	530
25,250	25,300	531	531	531	531
25,300	25,350	532	532	532	532
25,350	25,400	533	533	533	533

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of household
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
0	5	0	0	0	0	1,325	1,350	28	28	28	28	2,700	2,725	57	57	57	57
5	15	0	0	0	0	1,350	1,375	29	29	29	29	2,725	2,750	57	57	57	57
15	25	0	0	0	0	1,375	1,400	29	29	29	29	2,750	2,775	58	58	58	58
25	50	1	1	1	1	1,400	1,425	30	30	30	30	2,775	2,800	59	59	59	59
50	75	1	1	1	1	1,425	1,450	30	30	30	30	2,800	2,825	59	59	59	59
75	100	2	2	2	2	1,450	1,475	31	31	31	31	2,825	2,850	60	60	60	60
100	125	2	2	2	2	1,475	1,500	31	31	31	31	2,850	2,875	60	60	60	60
125	150	3	3	3	3	1,500	1,525	32	32	32	32	2,875	2,900	61	61	61	61
150	175	3	3	3	3	1,525	1,550	32	32	32	32	2,900	2,925	61	61	61	61
175	200	4	4	4	4	1,550	1,575	33	33	33	33	2,925	2,950	62	62	62	62
200	225	4	4	4	4	1,575	1,600	33	33	33	33	2,950	2,975	62	62	62	62
225	250	5	5	5	5	1,600	1,625	34	34	34	34	2,975	3,000	62	62	62	62
250	275	6	6	6	6	1,625	1,650	34	34	34	34	3,000		63	63	63	63
275	300	6	6	6	6	1,650	1,675	35	35	35	35	3,000					
300	325	7	7	7	7	1,675	1,700	35	35	35	35	3,000	3,050	64	64	64	64
325	350	7	7	7	7	1,700	1,725	36	36	36	36	3,050	3,100	65	65	65	65
350	375	8	8	8	8	1,725	1,750	36	36	36	36	3,100	3,150	66	66	66	66
375	400	8	8	8	8	1,750	1,775	37	37	37	37	3,150	3,200	67	67	67	67
400	425	9	9	9	9	1,775	1,800	38	38	38	38	3,200	3,250	68	68	68	68
425	450	9	9	9	9	1,800	1,825	38	38	38	38	3,250	3,300	69	69	69	69
450	475	10	10	10	10	1,825	1,850	39	39	39	39	3,300	3,350	70	70	70	70
475	500	10	10	10	10	1,850	1,875	39	39	39	39	3,350	3,400	71	71	71	71
500	525	11	11	11	11	1,875	1,900	40	40	40	40	3,400	3,450	72	72	72	72
525	550	11	11	11	11	1,900	1,925	40	40	40	40	3,450	3,500	73	73	73	73
550	575	12	12	12	12	1,925	1,950	41	41	41	41	3,500	3,550	74	74	74	74
575	600	12	12	12	12	1,950	1,975	41	41	41	41	3,550	3,600	75	75	75	75
600	625	13	13	13	13	1,975	2,000	42	42	42	42	3,600	3,650	76	76	76	76
625	650	13	13	13	13	2,000		2,000				3,650	3,700	77	77	77	77
650	675	14	14	14	14	2,000	2,025	42	42	42	42	3,700	3,750	78	78	78	78
675	700	14	14	14	14	2,025	2,050	43	43	43	43	3,750	3,800	79	79	79	79
700	725	15	15	15	15	2,050	2,075	43	43	43	43	3,800	3,850	80	80	80	80
725	750	15	15	15	15	2,075	2,100	44	44	44	44	3,850	3,900	81	81	81	81
750	775	16	16	16	16	2,100	2,125	44	44	44	44	3,900	3,950	82	82	82	82
775	800	17	17	17	17	2,125	2,150	45	45	45	45	3,950	4,000	83	83	83	83
800	825	17	17	17	17	2,150	2,175	45	45	45	45	4,000		4,000			
825	850	18	18	18	18	2,175	2,200	46	46	46	46	4,000	4,050	85	85	85	85
850	875	18	18	18	18	2,200	2,225	46	46	46	46	4,050	4,100	86	86	86	86
875	900	19	19	19	19	2,225	2,250	47	47	47	47	4,100	4,150	87	87	87	87
900	925	19	19	19	19	2,250	2,275	48	48	48	48	4,150	4,200	88	88	88	88
925	950	20	20	20	20	2,275	2,300	48	48	48	48	4,200	4,250	89	89	89	89
950	975	20	20	20	20	2,300	2,325	49	49	49	49	4,250	4,300	90	90	90	90
975	1,000	21	21	21	21	2,325	2,350	49	49	49	49	4,300	4,350	91	91	91	91
1,000		1,000				2,350	2,375	50	50	50	50	4,350	4,400	92	92	92	92
1,000	1,025	21	21	21	21	2,375	2,400	50	50	50	50	4,400	4,450	93	93	93	93
1,025	1,050	22	22	22	22	2,400	2,425	51	51	51	51	4,450	4,500	94	94	94	94
1,050	1,075	22	22	22	22	2,425	2,450	51	51	51	51	4,500	4,550	95	95	95	95
1,075	1,100	23	23	23	23	2,450	2,475	52	52	52	52	4,550	4,600	96	96	96	96
1,100	1,125	23	23	23	23	2,475	2,500	52	52	52	52	4,600	4,650	97	97	97	97
1,125	1,150	24	24	24	24	2,500	2,525	53	53	53	53	4,650	4,700	98	98	98	98
1,150	1,175	24	24	24	24	2,525	2,550	53	53	53	53	4,700	4,750	99	99	99	99
1,175	1,200	25	25	25	25	2,550	2,575	54	54	54	54	4,750	4,800	100	100	100	100
1,200	1,225	25	25	25	25	2,575	2,600	54	54	54	54	4,800	4,850	101	101	101	101
1,225	1,250	26	26	26	26	2,600	2,625	55	55	55	55	4,850	4,900	102	102	102	102
1,250	1,275	27	27	27	27	2,625	2,650	55	55	55	55	4,900	4,950	103	103	103	103
1,275	1,300	27	27	27	27	2,650	2,675	56	56	56	56	4,950	5,000	104	104	104	104
1,300	1,325	28	28	28	28	2,675	2,700	56	56	56	56						

*If a Qualifying widow(er), use the Married filing jointly column.

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
5,000						8,000						11,000					
5,000	5,050	106	106	106	106	8,000	8,050	169	169	169	169	11,000	11,050	232	232	232	232
5,050	5,100	107	107	107	107	8,050	8,100	170	170	170	170	11,050	11,100	233	233	233	233
5,100	5,150	108	108	108	108	8,100	8,150	171	171	171	171	11,100	11,150	234	234	234	234
5,150	5,200	109	109	109	109	8,150	8,200	172	172	172	172	11,150	11,200	235	235	235	235
5,200	5,250	110	110	110	110	8,200	8,250	173	173	173	173	11,200	11,250	236	236	236	236
5,250	5,300	111	111	111	111	8,250	8,300	174	174	174	174	11,250	11,300	237	237	237	237
5,300	5,350	112	112	112	112	8,300	8,350	175	175	175	175	11,300	11,350	238	238	238	238
5,350	5,400	113	113	113	113	8,350	8,400	176	176	176	176	11,350	11,400	239	239	239	239
5,400	5,450	114	114	114	114	8,400	8,450	177	177	177	177	11,400	11,450	240	240	240	240
5,450	5,500	115	115	115	115	8,450	8,500	178	178	178	178	11,450	11,500	241	241	241	241
5,500	5,550	116	116	116	116	8,500	8,550	179	179	179	179	11,500	11,550	242	242	242	242
5,550	5,600	117	117	117	117	8,550	8,600	180	180	180	180	11,550	11,600	243	243	243	243
5,600	5,650	118	118	118	118	8,600	8,650	181	181	181	181	11,600	11,650	244	244	244	244
5,650	5,700	119	119	119	119	8,650	8,700	182	182	182	182	11,650	11,700	245	245	245	245
5,700	5,750	120	120	120	120	8,700	8,750	183	183	183	183	11,700	11,750	246	246	246	246
5,750	5,800	121	121	121	121	8,750	8,800	184	184	184	184	11,750	11,800	247	247	247	247
5,800	5,850	122	122	122	122	8,800	8,850	185	185	185	185	11,800	11,850	248	248	248	248
5,850	5,900	123	123	123	123	8,850	8,900	186	186	186	186	11,850	11,900	249	249	249	249
5,900	5,950	124	124	124	124	8,900	8,950	187	187	187	187	11,900	11,950	250	250	250	250
5,950	6,000	125	125	125	125	8,950	9,000	188	188	188	188	11,950	12,000	251	251	251	251
6,000						9,000						12,000					
6,000	6,050	127	127	127	127	9,000	9,050	190	190	190	190	12,000	12,050	253	253	253	253
6,050	6,100	128	128	128	128	9,050	9,100	191	191	191	191	12,050	12,100	254	254	254	254
6,100	6,150	129	129	129	129	9,100	9,150	192	192	192	192	12,100	12,150	255	255	255	255
6,150	6,200	130	130	130	130	9,150	9,200	193	193	193	193	12,150	12,200	256	256	256	256
6,200	6,250	131	131	131	131	9,200	9,250	194	194	194	194	12,200	12,250	257	257	257	257
6,250	6,300	132	132	132	132	9,250	9,300	195	195	195	195	12,250	12,300	258	258	258	258
6,300	6,350	133	133	133	133	9,300	9,350	196	196	196	196	12,300	12,350	259	259	259	259
6,350	6,400	134	134	134	134	9,350	9,400	197	197	197	197	12,350	12,400	260	260	260	260
6,400	6,450	135	135	135	135	9,400	9,450	198	198	198	198	12,400	12,450	261	261	261	261
6,450	6,500	136	136	136	136	9,450	9,500	199	199	199	199	12,450	12,500	262	262	262	262
6,500	6,550	137	137	137	137	9,500	9,550	200	200	200	200	12,500	12,550	263	263	263	263
6,550	6,600	138	138	138	138	9,550	9,600	201	201	201	201	12,550	12,600	264	264	264	264
6,600	6,650	139	139	139	139	9,600	9,650	202	202	202	202	12,600	12,650	265	265	265	265
6,650	6,700	140	140	140	140	9,650	9,700	203	203	203	203	12,650	12,700	266	266	266	266
6,700	6,750	141	141	141	141	9,700	9,750	204	204	204	204	12,700	12,750	267	267	267	267
6,750	6,800	142	142	142	142	9,750	9,800	205	205	205	205	12,750	12,800	268	268	268	268
6,800	6,850	143	143	143	143	9,800	9,850	206	206	206	206	12,800	12,850	269	269	269	269
6,850	6,900	144	144	144	144	9,850	9,900	207	207	207	207	12,850	12,900	270	270	270	270
6,900	6,950	145	145	145	145	9,900	9,950	208	208	208	208	12,900	12,950	271	271	271	271
6,950	7,000	146	146	146	146	9,950	10,000	209	209	209	209	12,950	13,000	272	272	272	272
7,000						10,000						13,000					
7,000	7,050	148	148	148	148	10,000	10,050	211	211	211	211	13,000	13,050	274	274	274	274
7,050	7,100	149	149	149	149	10,050	10,100	212	212	212	212	13,050	13,100	275	275	275	275
7,100	7,150	150	150	150	150	10,100	10,150	213	213	213	213	13,100	13,150	276	276	276	276
7,150	7,200	151	151	151	151	10,150	10,200	214	214	214	214	13,150	13,200	277	277	277	277
7,200	7,250	152	152	152	152	10,200	10,250	215	215	215	215	13,200	13,250	278	278	278	278
7,250	7,300	153	153	153	153	10,250	10,300	216	216	216	216	13,250	13,300	279	279	279	279
7,300	7,350	154	154	154	154	10,300	10,350	217	217	217	217	13,300	13,350	280	280	280	280
7,350	7,400	155	155	155	155	10,350	10,400	218	218	218	218	13,350	13,400	281	281	281	281
7,400	7,450	156	156	156	156	10,400	10,450	219	219	219	219	13,400	13,450	282	282	282	282
7,450	7,500	157	157	157	157	10,450	10,500	220	220	220	220	13,450	13,500	283	283	283	283
7,500	7,550	158	158	158	158	10,500	10,550	221	221	221	221	13,500	13,550	284	284	284	284
7,550	7,600	159	159	159	159	10,550	10,600	222	222	222	222	13,550	13,600	285	285	285	285
7,600	7,650	160	160	160	160	10,600	10,650	223	223	223	223	13,600	13,650	286	286	286	286
7,650	7,700	161	161	161	161	10,650	10,700	224	224	224	224	13,650	13,700	287	287	287	287
7,700	7,750	162	162	162	162	10,700	10,750	225	225	225	225	13,700	13,750	288	288	288	288
7,750	7,800	163	163	163	163	10,750	10,800	226	226	226	226	13,750	13,800	289	289	289	289
7,800	7,850	164	164	164	164	10,800	10,850	227	227	227	227	13,800	13,850	290	290	290	290
7,850	7,900	165	165	165	165	10,850	10,900	228	228	228	228	13,850	13,900	291	291	291	291
7,900	7,950	166	166	166	166	10,900	10,950	229	229	229	229	13,900	13,950	292	292	292	292
7,950	8,000	167	167	167	167	10,950	11,000	230	230	230	230	13,950	14,000	293	293	293	293

*If a Qualifying widow(er), use the Married filing jointly column.

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	295	295	295	295	17,000	17,050	358	358	358	358	20,000	20,050	421	421	421	421
14,050	14,100	296	296	296	296	17,050	17,100	359	359	359	359	20,050	20,100	422	422	422	422
14,100	14,150	297	297	297	297	17,100	17,150	360	360	360	360	20,100	20,150	423	423	423	423
14,150	14,200	298	298	298	298	17,150	17,200	361	361	361	361	20,150	20,200	424	424	424	424
14,200	14,250	299	299	299	299	17,200	17,250	362	362	362	362	20,200	20,250	425	425	425	425
14,250	14,300	300	300	300	300	17,250	17,300	363	363	363	363	20,250	20,300	426	426	426	426
14,300	14,350	301	301	301	301	17,300	17,350	364	364	364	364	20,300	20,350	427	427	427	427
14,350	14,400	302	302	302	302	17,350	17,400	365	365	365	365	20,350	20,400	428	428	428	428
14,400	14,450	303	303	303	303	17,400	17,450	366	366	366	366	20,400	20,450	429	429	429	429
14,450	14,500	304	304	304	304	17,450	17,500	367	367	367	367	20,450	20,500	430	430	430	430
14,500	14,550	305	305	305	305	17,500	17,550	368	368	368	368	20,500	20,550	431	431	431	431
14,550	14,600	306	306	306	306	17,550	17,600	369	369	369	369	20,550	20,600	432	432	432	432
14,600	14,650	307	307	307	307	17,600	17,650	370	370	370	370	20,600	20,650	433	433	433	433
14,650	14,700	308	308	308	308	17,650	17,700	371	371	371	371	20,650	20,700	434	434	434	434
14,700	14,750	309	309	309	309	17,700	17,750	372	372	372	372	20,700	20,750	435	435	435	435
14,750	14,800	310	310	310	310	17,750	17,800	373	373	373	373	20,750	20,800	436	436	436	436
14,800	14,850	311	311	311	311	17,800	17,850	374	374	374	374	20,800	20,850	437	437	437	437
14,850	14,900	312	312	312	312	17,850	17,900	375	375	375	375	20,850	20,900	438	438	438	438
14,900	14,950	313	313	313	313	17,900	17,950	376	376	376	376	20,900	20,950	439	439	439	439
14,950	15,000	314	314	314	314	17,950	18,000	377	377	377	377	20,950	21,000	440	440	440	440
15,000						18,000						21,000					
15,000	15,050	316	316	316	316	18,000	18,050	379	379	379	379	21,000	21,050	442	442	442	442
15,050	15,100	317	317	317	317	18,050	18,100	380	380	380	380	21,050	21,100	443	443	443	443
15,100	15,150	318	318	318	318	18,100	18,150	381	381	381	381	21,100	21,150	444	444	444	444
15,150	15,200	319	319	319	319	18,150	18,200	382	382	382	382	21,150	21,200	445	445	445	445
15,200	15,250	320	320	320	320	18,200	18,250	383	383	383	383	21,200	21,250	446	446	446	446
15,250	15,300	321	321	321	321	18,250	18,300	384	384	384	384	21,250	21,300	447	447	447	447
15,300	15,350	322	322	322	322	18,300	18,350	385	385	385	385	21,300	21,350	448	448	448	448
15,350	15,400	323	323	323	323	18,350	18,400	386	386	386	386	21,350	21,400	449	449	449	449
15,400	15,450	324	324	324	324	18,400	18,450	387	387	387	387	21,400	21,450	450	450	450	450
15,450	15,500	325	325	325	325	18,450	18,500	388	388	388	388	21,450	21,500	451	451	451	451
15,500	15,550	326	326	326	326	18,500	18,550	389	389	389	389	21,500	21,550	452	452	452	452
15,550	15,600	327	327	327	327	18,550	18,600	390	390	390	390	21,550	21,600	453	453	453	453
15,600	15,650	328	328	328	328	18,600	18,650	391	391	391	391	21,600	21,650	454	454	454	454
15,650	15,700	329	329	329	329	18,650	18,700	392	392	392	392	21,650	21,700	455	455	455	455
15,700	15,750	330	330	330	330	18,700	18,750	393	393	393	393	21,700	21,750	456	456	456	456
15,750	15,800	331	331	331	331	18,750	18,800	394	394	394	394	21,750	21,800	457	457	457	457
15,800	15,850	332	332	332	332	18,800	18,850	395	395	395	395	21,800	21,850	458	458	458	458
15,850	15,900	333	333	333	333	18,850	18,900	396	396	396	396	21,850	21,900	459	459	459	459
15,900	15,950	334	334	334	334	18,900	18,950	397	397	397	397	21,900	21,950	460	460	460	460
15,950	16,000	335	335	335	335	18,950	19,000	398	398	398	398	21,950	22,000	461	461	461	461
16,000						19,000						22,000					
16,000	16,050	337	337	337	337	19,000	19,050	400	400	400	400	22,000	22,050	463	463	463	463
16,050	16,100	338	338	338	338	19,050	19,100	401	401	401	401	22,050	22,100	464	464	464	464
16,100	16,150	339	339	339	339	19,100	19,150	402	402	402	402	22,100	22,150	465	465	465	465
16,150	16,200	340	340	340	340	19,150	19,200	403	403	403	403	22,150	22,200	466	466	466	466
16,200	16,250	341	341	341	341	19,200	19,250	404	404	404	404	22,200	22,250	467	467	467	467
16,250	16,300	342	342	342	342	19,250	19,300	405	405	405	405	22,250	22,300	468	468	468	468
16,300	16,350	343	343	343	343	19,300	19,350	406	406	406	406	22,300	22,350	469	469	469	469
16,350	16,400	344	344	344	344	19,350	19,400	407	407	407	407	22,350	22,400	470	470	470	470
16,400	16,450	345	345	345	345	19,400	19,450	408	408	408	408	22,400	22,450	471	471	471	471
16,450	16,500	346	346	346	346	19,450	19,500	409	409	409	409	22,450	22,500	472	472	472	472
16,500	16,550	347	347	347	347	19,500	19,550	410	410	410	410	22,500	22,550	473	473	473	473
16,550	16,600	348	348	348	348	19,550	19,600	411	411	411	411	22,550	22,600	474	474	474	474
16,600	16,650	349	349	349	349	19,600	19,650	412	412	412	412	22,600	22,650	475	475	475	475
16,650	16,700	350	350	350	350	19,650	19,700	413	413	413	413	22,650	22,700	476	476	476	476
16,700	16,750	351	351	351	351	19,700	19,750	414	414	414	414	22,700	22,750	477	477	477	477
16,750	16,800	352	352	352	352	19,750	19,800	415	415	415	415	22,750	22,800	478	478	478	478
16,800	16,850	353	353	353	353	19,800	19,850	416	416	416	416	22,800	22,850	479	479	479	479
16,850	16,900	354	354	354	354	19,850	19,900	417	417	417	417	22,850	22,900	480	480	480	480
16,900	16,950	355	355	355	355	19,900	19,950	418	418	418	418	22,900	22,950	481	481	481	481
16,950	17,000	356	356	356	356	19,950	20,000	419	419	419	419	22,950	23,000	482	482	482	482

*If a Qualifying widow(er), use the Married filing jointly column.

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
23,000						26,000						29,000					
23,000	23,050	484	484	484	484	26,000	26,050	547	547	547	547	29,000	29,050	610	610	643	610
23,050	23,100	485	485	485	485	26,050	26,100	548	548	548	548	29,050	29,100	611	611	645	611
23,100	23,150	486	486	486	486	26,100	26,150	549	549	549	549	29,100	29,150	612	612	647	612
23,150	23,200	487	487	487	487	26,150	26,200	550	550	550	550	29,150	29,200	613	613	649	613
23,200	23,250	488	488	488	488	26,200	26,250	551	551	551	551	29,200	29,250	614	614	651	614
23,250	23,300	489	489	489	489	26,250	26,300	552	552	552	552	29,250	29,300	615	615	653	615
23,300	23,350	490	490	490	490	26,300	26,350	553	553	553	553	29,300	29,350	616	616	655	616
23,350	23,400	491	491	491	491	26,350	26,400	554	554	554	554	29,350	29,400	617	617	656	617
23,400	23,450	492	492	492	492	26,400	26,450	555	555	555	555	29,400	29,450	618	618	658	618
23,450	23,500	493	493	493	493	26,450	26,500	556	556	556	556	29,450	29,500	619	619	660	619
23,500	23,550	494	494	494	494	26,500	26,550	557	557	557	557	29,500	29,550	620	620	662	620
23,550	23,600	495	495	495	495	26,550	26,600	558	558	558	558	29,550	29,600	621	621	664	621
23,600	23,650	496	496	496	496	26,600	26,650	559	559	559	559	29,600	29,650	622	622	666	622
23,650	23,700	497	497	497	497	26,650	26,700	560	560	560	560	29,650	29,700	623	623	668	623
23,700	23,750	498	498	498	498	26,700	26,750	561	561	561	561	29,700	29,750	624	624	670	624
23,750	23,800	499	499	499	499	26,750	26,800	562	562	562	562	29,750	29,800	625	625	672	625
23,800	23,850	500	500	500	500	26,800	26,850	563	563	563	563	29,800	29,850	626	626	674	626
23,850	23,900	501	501	501	501	26,850	26,900	564	564	564	564	29,850	29,900	627	627	676	627
23,900	23,950	502	502	502	502	26,900	26,950	565	565	565	565	29,900	29,950	628	628	678	628
23,950	24,000	503	503	503	503	26,950	27,000	566	566	566	566	29,950	30,000	629	629	680	629
24,000						27,000						30,000					
24,000	24,050	505	505	505	505	27,000	27,050	568	568	568	568	30,000	30,050	631	631	682	631
24,050	24,100	506	506	506	506	27,050	27,100	569	569	569	569	30,050	30,100	632	632	684	632
24,100	24,150	507	507	507	507	27,100	27,150	570	570	570	570	30,100	30,150	633	633	686	633
24,150	24,200	508	508	508	508	27,150	27,200	571	571	571	571	30,150	30,200	634	634	688	634
24,200	24,250	509	509	509	509	27,200	27,250	572	572	572	572	30,200	30,250	635	635	690	635
24,250	24,300	510	510	510	510	27,250	27,300	573	573	574	573	30,250	30,300	636	636	692	636
24,300	24,350	511	511	511	511	27,300	27,350	574	574	576	574	30,300	30,350	637	637	694	637
24,350	24,400	512	512	512	512	27,350	27,400	575	575	578	575	30,350	30,400	638	638	696	638
24,400	24,450	513	513	513	513	27,400	27,450	576	576	580	576	30,400	30,450	639	639	698	639
24,450	24,500	514	514	514	514	27,450	27,500	577	577	582	577	30,450	30,500	640	640	700	640
24,500	24,550	515	515	515	515	27,500	27,550	578	578	584	578	30,500	30,550	641	641	702	641
24,550	24,600	516	516	516	516	27,550	27,600	579	579	586	579	30,550	30,600	642	642	704	642
24,600	24,650	517	517	517	517	27,600	27,650	580	580	588	580	30,600	30,650	643	643	705	643
24,650	24,700	518	518	518	518	27,650	27,700	581	581	590	581	30,650	30,700	644	644	707	644
24,700	24,750	519	519	519	519	27,700	27,750	582	582	592	582	30,700	30,750	645	645	709	645
24,750	24,800	520	520	520	520	27,750	27,800	583	583	594	583	30,750	30,800	646	646	711	646
24,800	24,850	521	521	521	521	27,800	27,850	584	584	596	584	30,800	30,850	647	647	713	647
24,850	24,900	522	522	522	522	27,850	27,900	585	585	598	585	30,850	30,900	648	648	715	648
24,900	24,950	523	523	523	523	27,900	27,950	586	586	600	586	30,900	30,950	649	649	717	649
24,950	25,000	524	524	524	524	27,950	28,000	587	587	602	587	30,950	31,000	650	650	719	650
25,000						28,000						31,000					
25,000	25,050	526	526	526	526	28,000	28,050	589	589	604	589	31,000	31,050	652	652	721	652
25,050	25,100	527	527	527	527	28,050	28,100	590	590	606	590	31,050	31,100	653	653	723	653
25,100	25,150	528	528	528	528	28,100	28,150	591	591	607	591	31,100	31,150	654	654	725	654
25,150	25,200	529	529	529	529	28,150	28,200	592	592	609	592	31,150	31,200	655	655	727	655
25,200	25,250	530	530	530	530	28,200	28,250	593	593	611	593	31,200	31,250	656	656	729	656
25,250	25,300	531	531	531	531	28,250	28,300	594	594	613	594	31,250	31,300	657	657	731	657
25,300	25,350	532	532	532	532	28,300	28,350	595	595	615	595	31,300	31,350	658	658	733	658
25,350	25,400	533	533	533	533	28,350	28,400	596	596	617	596	31,350	31,400	659	659	735	659
25,400	25,450	534	534	534	534	28,400	28,450	597	597	619	597	31,400	31,450	660	660	737	660
25,450	25,500	535	535	535	535	28,450	28,500	598	598	621	598	31,450	31,500	661	661	739	661
25,500	25,550	536	536	536	536	28,500	28,550	599	599	623	599	31,500	31,550	662	662	741	662
25,550	25,600	537	537	537	537	28,550	28,600	600	600	625	600	31,550	31,600	663	663	743	663
25,600	25,650	538	538	538	538	28,600	28,650	601	601	627	601	31,600	31,650	664	664	745	664
25,650	25,700	539	539	539	539	28,650	28,700	602	602	629	602	31,650	31,700	665	665	747	665
25,700	25,750	540	540	540	540	28,700	28,750	603	603	631	603	31,700	31,750	666	666	749	666
25,750	25,800	541	541	541	541	28,750	28,800	604	604	633	604	31,750	31,800	667	667	751	667
25,800	25,850	542	542	542	542	28,800	28,850	605	605	635	605	31,800	31,850	668	668	753	668
25,850	25,900	543	543	543	543	28,850	28,900	606	606	637	606	31,850	31,900	669	669	754	669
25,900	25,950	544	544	544	544	28,900	28,950	607	607	639	607	31,900	31,950	670	670	756	670
25,950	26,000	545	545	545	545	28,950	29,000	608	608	641	608	31,950	32,000	671	671	758	671

*If a Qualifying widow(er), use the Married filing jointly column.

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
32,000						35,000						38,000					
32,000	32,050	673	673	760	673	35,000	35,050	781	736	878	736	38,000	38,050	898	799	996	799
32,050	32,100	674	674	762	674	35,050	35,100	783	737	880	737	38,050	38,100	900	800	998	800
32,100	32,150	675	675	764	675	35,100	35,150	784	738	882	738	38,100	38,150	902	801	999	801
32,150	32,200	676	676	766	676	35,150	35,200	786	739	884	739	38,150	38,200	904	802	1,001	802
32,200	32,250	677	677	768	677	35,200	35,250	788	740	886	740	38,200	38,250	906	803	1,003	803
32,250	32,300	678	678	770	678	35,250	35,300	790	741	888	741	38,250	38,300	908	804	1,005	804
32,300	32,350	679	679	772	679	35,300	35,350	792	742	890	742	38,300	38,350	910	805	1,007	805
32,350	32,400	680	680	774	680	35,350	35,400	794	743	892	743	38,350	38,400	912	806	1,009	806
32,400	32,450	681	681	776	681	35,400	35,450	796	744	894	744	38,400	38,450	914	807	1,011	807
32,450	32,500	682	682	778	682	35,450	35,500	798	745	896	745	38,450	38,500	916	808	1,013	808
32,500	32,550	683	683	780	683	35,500	35,550	800	746	898	746	38,500	38,550	918	809	1,015	809
32,550	32,600	685	684	782	684	35,550	35,600	802	747	900	747	38,550	38,600	920	810	1,017	810
32,600	32,650	686	685	784	685	35,600	35,650	804	748	901	748	38,600	38,650	922	811	1,019	811
32,650	32,700	688	686	786	686	35,650	35,700	806	749	903	749	38,650	38,700	924	812	1,021	812
32,700	32,750	690	687	788	687	35,700	35,750	808	750	905	750	38,700	38,750	926	813	1,023	813
32,750	32,800	692	688	790	688	35,750	35,800	810	751	907	751	38,750	38,800	928	814	1,025	814
32,800	32,850	694	689	792	689	35,800	35,850	812	752	909	752	38,800	38,850	930	815	1,027	815
32,850	32,900	696	690	794	690	35,850	35,900	814	753	911	753	38,850	38,900	931	816	1,029	816
32,900	32,950	698	691	796	691	35,900	35,950	816	754	913	754	38,900	38,950	933	817	1,031	817
32,950	33,000	700	692	798	692	35,950	36,000	818	755	915	755	38,950	39,000	935	818	1,033	818
33,000						36,000						39,000					
33,000	33,050	702	694	800	694	36,000	36,050	820	757	917	757	39,000	39,050	937	820	1,035	820
33,050	33,100	704	695	802	695	36,050	36,100	822	758	919	758	39,050	39,100	939	821	1,037	821
33,100	33,150	706	696	803	696	36,100	36,150	824	759	921	759	39,100	39,150	941	822	1,039	822
33,150	33,200	708	697	805	697	36,150	36,200	826	760	923	760	39,150	39,200	943	823	1,041	823
33,200	33,250	710	698	807	698	36,200	36,250	828	761	925	761	39,200	39,250	945	824	1,043	824
33,250	33,300	712	699	809	699	36,250	36,300	830	762	927	762	39,250	39,300	947	825	1,045	825
33,300	33,350	714	700	811	700	36,300	36,350	832	763	929	763	39,300	39,350	949	826	1,047	826
33,350	33,400	716	701	813	701	36,350	36,400	833	764	931	764	39,350	39,400	951	827	1,048	827
33,400	33,450	718	702	815	702	36,400	36,450	835	765	933	765	39,400	39,450	953	828	1,050	828
33,450	33,500	720	703	817	703	36,450	36,500	837	766	935	766	39,450	39,500	955	829	1,052	829
33,500	33,550	722	704	819	704	36,500	36,550	839	767	937	767	39,500	39,550	957	830	1,054	830
33,550	33,600	724	705	821	705	36,550	36,600	841	768	939	768	39,550	39,600	959	831	1,056	831
33,600	33,650	726	706	823	706	36,600	36,650	843	769	941	769	39,600	39,650	961	832	1,058	832
33,650	33,700	728	707	825	707	36,650	36,700	845	770	943	770	39,650	39,700	963	833	1,060	833
33,700	33,750	730	708	827	708	36,700	36,750	847	771	945	771	39,700	39,750	965	834	1,062	834
33,750	33,800	732	709	829	709	36,750	36,800	849	772	947	772	39,750	39,800	967	835	1,064	835
33,800	33,850	734	710	831	710	36,800	36,850	851	773	949	773	39,800	39,850	969	836	1,066	836
33,850	33,900	735	711	833	711	36,850	36,900	853	774	950	774	39,850	39,900	971	837	1,068	837
33,900	33,950	737	712	835	712	36,900	36,950	855	775	952	775	39,900	39,950	973	838	1,070	838
33,950	34,000	739	713	837	713	36,950	37,000	857	776	954	776	39,950	40,000	975	839	1,072	839
34,000						37,000						40,000					
34,000	34,050	741	715	839	715	37,000	37,050	859	778	956	778	40,000	40,050	977	841	1,074	841
34,050	34,100	743	716	841	716	37,050	37,100	861	779	958	779	40,050	40,100	979	842	1,076	842
34,100	34,150	745	717	843	717	37,100	37,150	863	780	960	780	40,100	40,150	980	843	1,078	843
34,150	34,200	747	718	845	718	37,150	37,200	865	781	962	781	40,150	40,200	982	844	1,080	844
34,200	34,250	749	719	847	719	37,200	37,250	867	782	964	782	40,200	40,250	984	845	1,082	845
34,250	34,300	751	720	849	720	37,250	37,300	869	783	966	783	40,250	40,300	986	846	1,084	846
34,300	34,350	753	721	851	721	37,300	37,350	871	784	968	784	40,300	40,350	988	847	1,086	847
34,350	34,400	755	722	852	722	37,350	37,400	873	785	970	785	40,350	40,400	990	848	1,088	848
34,400	34,450	757	723	854	723	37,400	37,450	875	786	972	786	40,400	40,450	992	849	1,090	849
34,450	34,500	759	724	856	724	37,450	37,500	877	787	974	787	40,450	40,500	994	850	1,092	850
34,500	34,550	761	725	858	725	37,500	37,550	879	788	976	788	40,500	40,550	996	851	1,094	851
34,550	34,600	763	726	860	726	37,550	37,600	881	789	978	789	40,550	40,600	998	852	1,096	852
34,600	34,650	765	727	862	727	37,600	37,650	882	790	980	790	40,600	40,650	1,000	853	1,097	853
34,650	34,700	767	728	864	728	37,650	37,700	884	791	982	791	40,650	40,700	1,002	854	1,099	854
34,700	34,750	769	729	866	729	37,700	37,750	886	792	984	792	40,700	40,750	1,004	855	1,101	855
34,750	34,800	771	730	868	730	37,750	37,800	888	793	986	793	40,750	40,800	1,006	856	1,103	856
34,800	34,850	773	731	870	731	37,800	37,850	890	794	988	794	40,800	40,850	1,008	857	1,105	857
34,850	34,900	775	732	872	732	37,850	37,900	892	795	990	795	40,850	40,900	1,010	858	1,107	858
34,900	34,950	777	733	874	733	37,900	37,950	894	796	992	796	40,900	40,950	1,012	859	1,109	859
34,950	35,000	779	734	876	734	37,950	38,000	896	797	994	797	40,950	41,000	1,014	860	1,111	860

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,016	862	1,113	862	44,000	44,050	1,133	925	1,231	931	47,000	47,050	1,251	988	1,348	1,049
41,050	41,100	1,018	863	1,115	863	44,050	44,100	1,135	926	1,233	933	47,050	47,100	1,253	989	1,350	1,051
41,100	41,150	1,020	864	1,117	864	44,100	44,150	1,137	927	1,235	935	47,100	47,150	1,255	990	1,352	1,053
41,150	41,200	1,022	865	1,119	865	44,150	44,200	1,139	928	1,237	937	47,150	47,200	1,257	991	1,354	1,055
41,200	41,250	1,024	866	1,121	866	44,200	44,250	1,141	929	1,239	939	47,200	47,250	1,259	992	1,356	1,057
41,250	41,300	1,026	867	1,123	867	44,250	44,300	1,143	930	1,241	941	47,250	47,300	1,261	993	1,358	1,059
41,300	41,350	1,028	868	1,125	868	44,300	44,350	1,145	931	1,243	943	47,300	47,350	1,263	994	1,360	1,061
41,350	41,400	1,029	869	1,127	869	44,350	44,400	1,147	932	1,244	945	47,350	47,400	1,265	995	1,362	1,063
41,400	41,450	1,031	870	1,129	870	44,400	44,450	1,149	933	1,246	947	47,400	47,450	1,267	996	1,364	1,065
41,450	41,500	1,033	871	1,131	871	44,450	44,500	1,151	934	1,248	949	47,450	47,500	1,269	997	1,366	1,067
41,500	41,550	1,035	872	1,133	872	44,500	44,550	1,153	935	1,250	951	47,500	47,550	1,271	998	1,368	1,069
41,550	41,600	1,037	873	1,135	873	44,550	44,600	1,155	936	1,252	953	47,550	47,600	1,273	999	1,370	1,071
41,600	41,650	1,039	874	1,137	874	44,600	44,650	1,157	937	1,254	955	47,600	47,650	1,274	1,000	1,372	1,072
41,650	41,700	1,041	875	1,139	875	44,650	44,700	1,159	938	1,256	957	47,650	47,700	1,276	1,001	1,374	1,074
41,700	41,750	1,043	876	1,141	876	44,700	44,750	1,161	939	1,258	959	47,700	47,750	1,278	1,002	1,376	1,076
41,750	41,800	1,045	877	1,143	877	44,750	44,800	1,163	940	1,260	961	47,750	47,800	1,280	1,003	1,378	1,078
41,800	41,850	1,047	878	1,145	878	44,800	44,850	1,165	941	1,262	963	47,800	47,850	1,282	1,004	1,380	1,080
41,850	41,900	1,049	879	1,146	879	44,850	44,900	1,167	942	1,264	965	47,850	47,900	1,284	1,005	1,382	1,082
41,900	41,950	1,051	880	1,148	880	44,900	44,950	1,169	943	1,266	967	47,900	47,950	1,286	1,006	1,384	1,084
41,950	42,000	1,053	881	1,150	881	44,950	45,000	1,171	944	1,268	969	47,950	48,000	1,288	1,007	1,386	1,086
42,000						45,000						48,000					
42,000	42,050	1,055	883	1,152	883	45,000	45,050	1,173	946	1,270	971	48,000	48,050	1,290	1,009	1,388	1,088
42,050	42,100	1,057	884	1,154	884	45,050	45,100	1,175	947	1,272	973	48,050	48,100	1,292	1,010	1,390	1,090
42,100	42,150	1,059	885	1,156	885	45,100	45,150	1,176	948	1,274	974	48,100	48,150	1,294	1,011	1,391	1,092
42,150	42,200	1,061	886	1,158	886	45,150	45,200	1,178	949	1,276	976	48,150	48,200	1,296	1,012	1,393	1,094
42,200	42,250	1,063	887	1,160	887	45,200	45,250	1,180	950	1,278	978	48,200	48,250	1,298	1,013	1,395	1,096
42,250	42,300	1,065	888	1,162	888	45,250	45,300	1,182	951	1,280	980	48,250	48,300	1,300	1,014	1,397	1,098
42,300	42,350	1,067	889	1,164	889	45,300	45,350	1,184	952	1,282	982	48,300	48,350	1,302	1,015	1,399	1,100
42,350	42,400	1,069	890	1,166	890	45,350	45,400	1,186	953	1,284	984	48,350	48,400	1,304	1,016	1,401	1,102
42,400	42,450	1,071	891	1,168	891	45,400	45,450	1,188	954	1,286	986	48,400	48,450	1,306	1,017	1,403	1,104
42,450	42,500	1,073	892	1,170	892	45,450	45,500	1,190	955	1,288	988	48,450	48,500	1,308	1,018	1,405	1,106
42,500	42,550	1,075	893	1,172	893	45,500	45,550	1,192	956	1,290	990	48,500	48,550	1,310	1,019	1,407	1,108
42,550	42,600	1,077	894	1,174	894	45,550	45,600	1,194	957	1,292	992	48,550	48,600	1,312	1,020	1,409	1,110
42,600	42,650	1,078	895	1,176	895	45,600	45,650	1,196	958	1,293	994	48,600	48,650	1,314	1,021	1,411	1,112
42,650	42,700	1,080	896	1,178	896	45,650	45,700	1,198	959	1,295	996	48,650	48,700	1,316	1,022	1,413	1,114
42,700	42,750	1,082	897	1,180	897	45,700	45,750	1,200	960	1,297	998	48,700	48,750	1,318	1,023	1,415	1,116
42,750	42,800	1,084	898	1,182	898	45,750	45,800	1,202	961	1,299	1,000	48,750	48,800	1,320	1,024	1,417	1,118
42,800	42,850	1,086	899	1,184	899	45,800	45,850	1,204	962	1,301	1,002	48,800	48,850	1,322	1,025	1,419	1,120
42,850	42,900	1,088	900	1,186	900	45,850	45,900	1,206	963	1,303	1,004	48,850	48,900	1,323	1,026	1,421	1,121
42,900	42,950	1,090	901	1,188	901	45,900	45,950	1,208	964	1,305	1,006	48,900	48,950	1,325	1,027	1,423	1,123
42,950	43,000	1,092	902	1,190	902	45,950	46,000	1,210	965	1,307	1,008	48,950	49,000	1,327	1,028	1,425	1,125
43,000						46,000						49,000					
43,000	43,050	1,094	904	1,192	904	46,000	46,050	1,212	967	1,309	1,010	49,000	49,050	1,329	1,030	1,427	1,127
43,050	43,100	1,096	905	1,194	905	46,050	46,100	1,214	968	1,311	1,012	49,050	49,100	1,331	1,031	1,429	1,129
43,100	43,150	1,098	906	1,195	906	46,100	46,150	1,216	969	1,313	1,014	49,100	49,150	1,333	1,032	1,431	1,131
43,150	43,200	1,100	907	1,197	907	46,150	46,200	1,218	970	1,315	1,016	49,150	49,200	1,335	1,033	1,433	1,133
43,200	43,250	1,102	908	1,199	908	46,200	46,250	1,220	971	1,317	1,018	49,200	49,250	1,337	1,034	1,435	1,135
43,250	43,300	1,104	909	1,201	909	46,250	46,300	1,222	972	1,319	1,020	49,250	49,300	1,339	1,035	1,437	1,137
43,300	43,350	1,106	910	1,203	910	46,300	46,350	1,224	973	1,321	1,022	49,300	49,350	1,341	1,036	1,439	1,139
43,350	43,400	1,108	911	1,205	911	46,350	46,400	1,225	974	1,323	1,023	49,350	49,400	1,343	1,037	1,440	1,141
43,400	43,450	1,110	912	1,207	912	46,400	46,450	1,227	975	1,325	1,025	49,400	49,450	1,345	1,038	1,442	1,143
43,450	43,500	1,112	913	1,209	913	46,450	46,500	1,229	976	1,327	1,027	49,450	49,500	1,347	1,039	1,444	1,145
43,500	43,550	1,114	914	1,211	914	46,500	46,550	1,231	977	1,329	1,029	49,500	49,550	1,349	1,040	1,446	1,147
43,550	43,600	1,116	915	1,213	915	46,550	46,600	1,233	978	1,331	1,031	49,550	49,600	1,351	1,041	1,448	1,149
43,600	43,650	1,118	916	1,215	916	46,600	46,650	1,235	979	1,333	1,033	49,600	49,650	1,353	1,042	1,450	1,151
43,650	43,700	1,120	917	1,217	918	46,650</											

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,369	1,051	1,466	1,167	53,000	53,050	1,486	1,114	1,584	1,284	56,000	56,050	1,604	1,206	1,701	1,402
50,050	50,100	1,371	1,052	1,468	1,169	53,050	53,100	1,488	1,115	1,586	1,286	56,050	56,100	1,606	1,208	1,703	1,404
50,100	50,150	1,372	1,053	1,470	1,170	53,100	53,150	1,490	1,116	1,587	1,288	56,100	56,150	1,608	1,210	1,705	1,406
50,150	50,200	1,374	1,054	1,472	1,172	53,150	53,200	1,492	1,117	1,589	1,290	56,150	56,200	1,610	1,212	1,707	1,408
50,200	50,250	1,376	1,055	1,474	1,174	53,200	53,250	1,494	1,118	1,591	1,292	56,200	56,250	1,612	1,214	1,709	1,410
50,250	50,300	1,378	1,056	1,476	1,176	53,250	53,300	1,496	1,119	1,593	1,294	56,250	56,300	1,614	1,216	1,711	1,412
50,300	50,350	1,380	1,057	1,478	1,178	53,300	53,350	1,498	1,120	1,595	1,296	56,300	56,350	1,616	1,218	1,713	1,414
50,350	50,400	1,382	1,058	1,480	1,180	53,350	53,400	1,500	1,121	1,597	1,298	56,350	56,400	1,617	1,220	1,715	1,415
50,400	50,450	1,384	1,059	1,482	1,182	53,400	53,450	1,502	1,122	1,599	1,300	56,400	56,450	1,619	1,222	1,717	1,417
50,450	50,500	1,386	1,060	1,484	1,184	53,450	53,500	1,504	1,123	1,601	1,302	56,450	56,500	1,621	1,224	1,719	1,419
50,500	50,550	1,388	1,061	1,486	1,186	53,500	53,550	1,506	1,124	1,603	1,304	56,500	56,550	1,623	1,226	1,721	1,421
50,550	50,600	1,390	1,062	1,488	1,188	53,550	53,600	1,508	1,125	1,605	1,306	56,550	56,600	1,625	1,228	1,723	1,423
50,600	50,650	1,392	1,063	1,489	1,190	53,600	53,650	1,510	1,126	1,607	1,308	56,600	56,650	1,627	1,230	1,725	1,425
50,650	50,700	1,394	1,064	1,491	1,192	53,650	53,700	1,512	1,127	1,609	1,310	56,650	56,700	1,629	1,232	1,727	1,427
50,700	50,750	1,396	1,065	1,493	1,194	53,700	53,750	1,514	1,128	1,611	1,312	56,700	56,750	1,631	1,234	1,729	1,429
50,750	50,800	1,398	1,066	1,495	1,196	53,750	53,800	1,516	1,129	1,613	1,314	56,750	56,800	1,633	1,236	1,731	1,431
50,800	50,850	1,400	1,067	1,497	1,198	53,800	53,850	1,518	1,130	1,615	1,316	56,800	56,850	1,635	1,237	1,733	1,433
50,850	50,900	1,402	1,068	1,499	1,200	53,850	53,900	1,519	1,131	1,617	1,317	56,850	56,900	1,637	1,239	1,734	1,435
50,900	50,950	1,404	1,069	1,501	1,202	53,900	53,950	1,521	1,132	1,619	1,319	56,900	56,950	1,639	1,241	1,736	1,437
50,950	51,000	1,406	1,070	1,503	1,204	53,950	54,000	1,523	1,133	1,621	1,321	56,950	57,000	1,641	1,243	1,738	1,439
51,000						54,000						57,000					
51,000	51,050	1,408	1,072	1,505	1,206	54,000	54,050	1,525	1,135	1,623	1,323	57,000	57,050	1,643	1,245	1,740	1,441
51,050	51,100	1,410	1,073	1,507	1,208	54,050	54,100	1,527	1,136	1,625	1,325	57,050	57,100	1,645	1,247	1,742	1,443
51,100	51,150	1,412	1,074	1,509	1,210	54,100	54,150	1,529	1,137	1,627	1,327	57,100	57,150	1,647	1,249	1,744	1,445
51,150	51,200	1,414	1,075	1,511	1,212	54,150	54,200	1,531	1,138	1,629	1,329	57,150	57,200	1,649	1,251	1,746	1,447
51,200	51,250	1,416	1,076	1,513	1,214	54,200	54,250	1,533	1,139	1,631	1,331	57,200	57,250	1,651	1,253	1,748	1,449
51,250	51,300	1,418	1,077	1,515	1,216	54,250	54,300	1,535	1,140	1,633	1,333	57,250	57,300	1,653	1,255	1,750	1,451
51,300	51,350	1,420	1,078	1,517	1,218	54,300	54,350	1,537	1,141	1,635	1,335	57,300	57,350	1,655	1,257	1,752	1,453
51,350	51,400	1,421	1,079	1,519	1,219	54,350	54,400	1,539	1,142	1,636	1,337	57,350	57,400	1,657	1,259	1,754	1,455
51,400	51,450	1,423	1,080	1,521	1,221	54,400	54,450	1,541	1,143	1,638	1,339	57,400	57,450	1,659	1,261	1,756	1,457
51,450	51,500	1,425	1,081	1,523	1,223	54,450	54,500	1,543	1,145	1,640	1,341	57,450	57,500	1,661	1,263	1,758	1,459
51,500	51,550	1,427	1,082	1,525	1,225	54,500	54,550	1,545	1,147	1,642	1,343	57,500	57,550	1,663	1,265	1,760	1,461
51,550	51,600	1,429	1,083	1,527	1,227	54,550	54,600	1,547	1,149	1,644	1,345	57,550	57,600	1,665	1,267	1,762	1,463
51,600	51,650	1,431	1,084	1,529	1,229	54,600	54,650	1,549	1,151	1,646	1,347	57,600	57,650	1,666	1,269	1,764	1,464
51,650	51,700	1,433	1,085	1,531	1,231	54,650	54,700	1,551	1,153	1,648	1,349	57,650	57,700	1,668	1,271	1,766	1,466
51,700	51,750	1,435	1,086	1,533	1,233	54,700	54,750	1,553	1,155	1,650	1,351	57,700	57,750	1,670	1,273	1,768	1,468
51,750	51,800	1,437	1,087	1,535	1,235	54,750	54,800	1,555	1,157	1,652	1,353	57,750	57,800	1,672	1,275	1,770	1,470
51,800	51,850	1,439	1,088	1,537	1,237	54,800	54,850	1,557	1,159	1,654	1,355	57,800	57,850	1,674	1,277	1,772	1,472
51,850	51,900	1,441	1,089	1,538	1,239	54,850	54,900	1,559	1,161	1,656	1,357	57,850	57,900	1,676	1,279	1,774	1,474
51,900	51,950	1,443	1,090	1,540	1,241	54,900	54,950	1,561	1,163	1,658	1,359	57,900	57,950	1,678	1,281	1,776	1,476
51,950	52,000	1,445	1,091	1,542	1,243	54,950	55,000	1,563	1,165	1,660	1,361	57,950	58,000	1,680	1,283	1,778	1,478
52,000						55,000						58,000					
52,000	52,050	1,447	1,093	1,544	1,245	55,000	55,050	1,565	1,167	1,662	1,363	58,000	58,050	1,682	1,285	1,780	1,480
52,050	52,100	1,449	1,094	1,546	1,247	55,050	55,100	1,567	1,169	1,664	1,365	58,050	58,100	1,684	1,286	1,782	1,482
52,100	52,150	1,451	1,095	1,548	1,249	55,100	55,150	1,568	1,171	1,666	1,366	58,100	58,150	1,686	1,288	1,783	1,484
52,150	52,200	1,453	1,096	1,550	1,251	55,150	55,200	1,570	1,173	1,668	1,368	58,150	58,200	1,688	1,290	1,785	1,486
52,200	52,250	1,455	1,097	1,552	1,253	55,200	55,250	1,572	1,175	1,670	1,370	58,200	58,250	1,690	1,292	1,787	1,488
52,250	52,300	1,457	1,098	1,554	1,255	55,250	55,300	1,574	1,177	1,672	1,372	58,250	58,300	1,692	1,294	1,789	1,490
52,300	52,350	1,459	1,099	1,556	1,257	55,300	55,350	1,576	1,179	1,674	1,374	58,300	58,350	1,694	1,296	1,791	1,492
52,350	52,400	1,461	1,100	1,558	1,259	55,350	55,400	1,578	1,181	1,676	1,376	58,350	58,400	1,696	1,298	1,793	1,494
52,400	52,450	1,463	1,101	1,560	1,261	55,400	55,450	1,580	1,183	1,678	1,378	58,400	58,450	1,698	1,300	1,795	1,496
52,450	52,500	1,465	1,102	1,562	1,263	55,450	55,500	1,582	1,185	1,680	1,380	58,450	58,500	1,700	1,302	1,797	1,498
52,500	52,550	1,467	1,103	1,564	1,265	55,500	55,550	1,584	1,187	1,682	1,382	58,500	58,550	1,702	1,304	1,799	1,500
52,550	52,600	1,469															

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
59,000						62,000						65,000					
59,000	59,050	1,721	1,324	1,819	1,519	62,000	62,050	1,839	1,441	1,936	1,637	65,000	65,050	1,957	1,559	2,054	1,755
59,050	59,100	1,723	1,326	1,821	1,521	62,050	62,100	1,841	1,443	1,938	1,639	65,050	65,100	1,959	1,561	2,056	1,757
59,100	59,150	1,725	1,328	1,823	1,523	62,100	62,150	1,843	1,445	1,940	1,641	65,100	65,150	1,960	1,563	2,058	1,758
59,150	59,200	1,727	1,330	1,825	1,525	62,150	62,200	1,845	1,447	1,942	1,643	65,150	65,200	1,962	1,565	2,060	1,760
59,200	59,250	1,729	1,332	1,827	1,527	62,200	62,250	1,847	1,449	1,944	1,645	65,200	65,250	1,964	1,567	2,062	1,762
59,250	59,300	1,731	1,334	1,829	1,529	62,250	62,300	1,849	1,451	1,946	1,647	65,250	65,300	1,966	1,569	2,064	1,764
59,300	59,350	1,733	1,335	1,831	1,531	62,300	62,350	1,851	1,453	1,948	1,649	65,300	65,350	1,968	1,571	2,066	1,766
59,350	59,400	1,735	1,337	1,832	1,533	62,350	62,400	1,853	1,455	1,950	1,651	65,350	65,400	1,970	1,573	2,068	1,768
59,400	59,450	1,737	1,339	1,834	1,535	62,400	62,450	1,855	1,457	1,952	1,653	65,400	65,450	1,972	1,575	2,070	1,770
59,450	59,500	1,739	1,341	1,836	1,537	62,450	62,500	1,857	1,459	1,954	1,655	65,450	65,500	1,974	1,577	2,072	1,772
59,500	59,550	1,741	1,343	1,838	1,539	62,500	62,550	1,859	1,461	1,956	1,657	65,500	65,550	1,976	1,579	2,074	1,774
59,550	59,600	1,743	1,345	1,840	1,541	62,550	62,600	1,861	1,463	1,958	1,659	65,550	65,600	1,978	1,580	2,076	1,776
59,600	59,650	1,745	1,347	1,842	1,543	62,600	62,650	1,862	1,465	1,960	1,660	65,600	65,650	1,980	1,582	2,077	1,778
59,650	59,700	1,747	1,349	1,844	1,545	62,650	62,700	1,864	1,467	1,962	1,662	65,650	65,700	1,982	1,584	2,079	1,780
59,700	59,750	1,749	1,351	1,846	1,547	62,700	62,750	1,866	1,469	1,964	1,664	65,700	65,750	1,984	1,586	2,081	1,782
59,750	59,800	1,751	1,353	1,848	1,549	62,750	62,800	1,868	1,471	1,966	1,666	65,750	65,800	1,986	1,588	2,084	1,784
59,800	59,850	1,753	1,355	1,850	1,551	62,800	62,850	1,870	1,473	1,968	1,668	65,800	65,850	1,988	1,590	2,086	1,786
59,850	59,900	1,755	1,357	1,852	1,553	62,850	62,900	1,872	1,475	1,970	1,670	65,850	65,900	1,990	1,592	2,088	1,788
59,900	59,950	1,757	1,359	1,854	1,555	62,900	62,950	1,874	1,477	1,972	1,672	65,900	65,950	1,992	1,594	2,090	1,790
59,950	60,000	1,759	1,361	1,856	1,557	62,950	63,000	1,876	1,479	1,974	1,674	65,950	66,000	1,994	1,596	2,092	1,792
60,000						63,000						66,000					
60,000	60,050	1,761	1,363	1,858	1,559	63,000	63,050	1,878	1,481	1,976	1,676	66,000	66,050	1,996	1,598	2,094	1,794
60,050	60,100	1,763	1,365	1,860	1,561	63,050	63,100	1,880	1,482	1,978	1,678	66,050	66,100	1,998	1,600	2,097	1,796
60,100	60,150	1,764	1,367	1,862	1,562	63,100	63,150	1,882	1,484	1,979	1,680	66,100	66,150	2,000	1,602	2,099	1,798
60,150	60,200	1,766	1,369	1,864	1,564	63,150	63,200	1,884	1,486	1,981	1,682	66,150	66,200	2,002	1,604	2,101	1,800
60,200	60,250	1,768	1,371	1,866	1,566	63,200	63,250	1,886	1,488	1,983	1,684	66,200	66,250	2,004	1,606	2,103	1,802
60,250	60,300	1,770	1,373	1,868	1,568	63,250	63,300	1,888	1,490	1,985	1,686	66,250	66,300	2,006	1,608	2,105	1,804
60,300	60,350	1,772	1,375	1,870	1,570	63,300	63,350	1,890	1,492	1,987	1,688	66,300	66,350	2,008	1,610	2,107	1,806
60,350	60,400	1,774	1,377	1,872	1,572	63,350	63,400	1,892	1,494	1,989	1,690	66,350	66,400	2,009	1,612	2,110	1,807
60,400	60,450	1,776	1,379	1,874	1,574	63,400	63,450	1,894	1,496	1,991	1,692	66,400	66,450	2,011	1,614	2,112	1,809
60,450	60,500	1,778	1,381	1,876	1,576	63,450	63,500	1,896	1,498	1,993	1,694	66,450	66,500	2,013	1,616	2,114	1,811
60,500	60,550	1,780	1,383	1,878	1,578	63,500	63,550	1,898	1,500	1,995	1,696	66,500	66,550	2,015	1,618	2,116	1,813
60,550	60,600	1,782	1,384	1,880	1,580	63,550	63,600	1,900	1,502	1,997	1,698	66,550	66,600	2,017	1,620	2,118	1,815
60,600	60,650	1,784	1,386	1,881	1,582	63,600	63,650	1,902	1,504	1,999	1,700	66,600	66,650	2,019	1,622	2,120	1,817
60,650	60,700	1,786	1,388	1,883	1,584	63,650	63,700	1,904	1,506	2,001	1,702	66,650	66,700	2,021	1,624	2,123	1,819
60,700	60,750	1,788	1,390	1,885	1,586	63,700	63,750	1,906	1,508	2,003	1,704	66,700	66,750	2,023	1,626	2,125	1,821
60,750	60,800	1,790	1,392	1,887	1,588	63,750	63,800	1,908	1,510	2,005	1,706	66,750	66,800	2,025	1,628	2,127	1,823
60,800	60,850	1,792	1,394	1,889	1,590	63,800	63,850	1,910	1,512	2,007	1,708	66,800	66,850	2,027	1,629	2,129	1,825
60,850	60,900	1,794	1,396	1,891	1,592	63,850	63,900	1,911	1,514	2,009	1,709	66,850	66,900	2,029	1,631	2,131	1,827
60,900	60,950	1,796	1,398	1,893	1,594	63,900	63,950	1,913	1,516	2,011	1,711	66,900	66,950	2,031	1,633	2,133	1,829
60,950	61,000	1,798	1,400	1,895	1,596	63,950	64,000	1,915	1,518	2,013	1,713	66,950	67,000	2,033	1,635	2,136	1,831
61,000						64,000						67,000					
61,000	61,050	1,800	1,402	1,897	1,598	64,000	64,050	1,917	1,520	2,015	1,715	67,000	67,050	2,035	1,637	2,138	1,833
61,050	61,100	1,802	1,404	1,899	1,600	64,050	64,100	1,919	1,522	2,017	1,717	67,050	67,100	2,037	1,639	2,140	1,835
61,100	61,150	1,804	1,406	1,901	1,602	64,100	64,150	1,921	1,524	2,019	1,719	67,100	67,150	2,039	1,641	2,142	1,837
61,150	61,200	1,806	1,408	1,903	1,604	64,150	64,200	1,923	1,526	2,021	1,721	67,150	67,200	2,041	1,643	2,144	1,839
61,200	61,250	1,808	1,410	1,905	1,606	64,200	64,250	1,925	1,528	2,023	1,723	67,200	67,250	2,043	1,645	2,146	1,841
61,250	61,300	1,810	1,412	1,907	1,608	64,250	64,300	1,927	1,530	2,025	1,725	67,250	67,300	2,045	1,647	2,149	1,843
61,300	61,350	1,812	1,414	1,909	1,610	64,300	64,350	1,929	1,531	2,027	1,727	67,300	67,350	2,047	1,649	2,151	1,845
61,350	61,400	1,813	1,416	1,911	1,611	64,350	64,400	1,931	1,533	2,028	1,729	67,350	67,400	2,049	1,651	2,153	1,847
61,400	61,450	1,815	1,418	1,913	1,613	64,400	64,450	1,933	1,535	2,030	1,731	67,400	67,450	2,051	1,653	2,155	1,849
61,450	61,500	1,817	1,420	1,915	1,615	64,450	64,500	1,935	1,537	2,032	1,733	67,450	67,500	2,053	1,655	2,157	1,851
61,500	61,550	1,819	1,422	1,917	1,617	64,500	64,550	1,937	1,539	2,034	1,735	67,500	67,550	2,055	1,657	2,160	1,853
61,550	61,600	1,821															

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
68,000						71,000						74,000					
68,000	68,050	2,074	1,677	2,181	1,872	71,000	71,050	2,192	1,794	2,311	1,990	74,000	74,050	2,309	1,912	2,442	2,107
68,050	68,100	2,076	1,678	2,183	1,874	71,050	71,100	2,194	1,796	2,314	1,992	74,050	74,100	2,311	1,914	2,444	2,109
68,100	68,150	2,078	1,680	2,186	1,876	71,100	71,150	2,196	1,798	2,316	1,994	74,100	74,150	2,313	1,916	2,446	2,111
68,150	68,200	2,080	1,682	2,188	1,878	71,150	71,200	2,198	1,800	2,318	1,996	74,150	74,200	2,315	1,918	2,448	2,113
68,200	68,250	2,082	1,684	2,190	1,880	71,200	71,250	2,200	1,802	2,320	1,998	74,200	74,250	2,317	1,920	2,450	2,115
68,250	68,300	2,084	1,686	2,192	1,882	71,250	71,300	2,202	1,804	2,322	2,000	74,250	74,300	2,319	1,922	2,452	2,117
68,300	68,350	2,086	1,688	2,194	1,884	71,300	71,350	2,204	1,806	2,324	2,002	74,300	74,350	2,321	1,923	2,455	2,119
68,350	68,400	2,088	1,690	2,196	1,886	71,350	71,400	2,205	1,808	2,327	2,003	74,350	74,400	2,323	1,925	2,457	2,121
68,400	68,450	2,090	1,692	2,199	1,888	71,400	71,450	2,207	1,810	2,329	2,005	74,400	74,450	2,325	1,927	2,459	2,123
68,450	68,500	2,092	1,694	2,201	1,890	71,450	71,500	2,209	1,812	2,331	2,007	74,450	74,500	2,327	1,929	2,461	2,125
68,500	68,550	2,094	1,696	2,203	1,892	71,500	71,550	2,211	1,814	2,333	2,009	74,500	74,550	2,329	1,931	2,463	2,127
68,550	68,600	2,096	1,698	2,205	1,894	71,550	71,600	2,213	1,816	2,335	2,011	74,550	74,600	2,331	1,933	2,465	2,129
68,600	68,650	2,098	1,700	2,207	1,896	71,600	71,650	2,215	1,818	2,337	2,013	74,600	74,650	2,333	1,935	2,468	2,131
68,650	68,700	2,100	1,702	2,209	1,898	71,650	71,700	2,217	1,820	2,340	2,015	74,650	74,700	2,335	1,937	2,470	2,133
68,700	68,750	2,102	1,704	2,212	1,900	71,700	71,750	2,219	1,822	2,342	2,017	74,700	74,750	2,337	1,939	2,472	2,135
68,750	68,800	2,104	1,706	2,214	1,902	71,750	71,800	2,221	1,824	2,344	2,019	74,750	74,800	2,339	1,941	2,474	2,137
68,800	68,850	2,106	1,708	2,216	1,904	71,800	71,850	2,223	1,825	2,346	2,021	74,800	74,850	2,341	1,943	2,476	2,139
68,850	68,900	2,107	1,710	2,218	1,905	71,850	71,900	2,225	1,827	2,348	2,023	74,850	74,900	2,343	1,945	2,478	2,141
68,900	68,950	2,109	1,712	2,220	1,907	71,900	71,950	2,227	1,829	2,350	2,025	74,900	74,950	2,345	1,947	2,481	2,143
68,950	69,000	2,111	1,714	2,222	1,909	71,950	72,000	2,229	1,831	2,353	2,027	74,950	75,000	2,347	1,949	2,483	2,145
69,000						72,000						75,000					
69,000	69,050	2,113	1,716	2,225	1,911	72,000	72,050	2,231	1,833	2,355	2,029	75,000	75,050	2,349	1,951	2,485	2,147
69,050	69,100	2,115	1,718	2,227	1,913	72,050	72,100	2,233	1,835	2,357	2,031	75,050	75,100	2,351	1,953	2,487	2,149
69,100	69,150	2,117	1,720	2,229	1,915	72,100	72,150	2,235	1,837	2,359	2,033	75,100	75,150	2,352	1,955	2,489	2,150
69,150	69,200	2,119	1,722	2,231	1,917	72,150	72,200	2,237	1,839	2,361	2,035	75,150	75,200	2,354	1,957	2,492	2,152
69,200	69,250	2,121	1,724	2,233	1,919	72,200	72,250	2,239	1,841	2,363	2,037	75,200	75,250	2,356	1,959	2,494	2,154
69,250	69,300	2,123	1,726	2,235	1,921	72,250	72,300	2,241	1,843	2,366	2,039	75,250	75,300	2,358	1,961	2,496	2,156
69,300	69,350	2,125	1,727	2,238	1,923	72,300	72,350	2,243	1,845	2,368	2,041	75,300	75,350	2,360	1,963	2,498	2,158
69,350	69,400	2,127	1,729	2,240	1,925	72,350	72,400	2,245	1,847	2,370	2,043	75,350	75,400	2,362	1,965	2,500	2,160
69,400	69,450	2,129	1,731	2,242	1,927	72,400	72,450	2,247	1,849	2,372	2,045	75,400	75,450	2,364	1,967	2,502	2,162
69,450	69,500	2,131	1,733	2,244	1,929	72,450	72,500	2,249	1,851	2,374	2,047	75,450	75,500	2,366	1,969	2,505	2,164
69,500	69,550	2,133	1,735	2,246	1,931	72,500	72,550	2,251	1,853	2,377	2,049	75,500	75,550	2,368	1,971	2,507	2,166
69,550	69,600	2,135	1,737	2,248	1,933	72,550	72,600	2,253	1,855	2,379	2,051	75,550	75,600	2,370	1,972	2,509	2,168
69,600	69,650	2,137	1,739	2,251	1,935	72,600	72,650	2,254	1,857	2,381	2,052	75,600	75,650	2,372	1,974	2,511	2,170
69,650	69,700	2,139	1,741	2,253	1,937	72,650	72,700	2,256	1,859	2,383	2,054	75,650	75,700	2,374	1,976	2,513	2,172
69,700	69,750	2,141	1,743	2,255	1,939	72,700	72,750	2,258	1,861	2,385	2,056	75,700	75,750	2,376	1,978	2,515	2,174
69,750	69,800	2,143	1,745	2,257	1,941	72,750	72,800	2,260	1,863	2,387	2,058	75,750	75,800	2,378	1,980	2,518	2,176
69,800	69,850	2,145	1,747	2,259	1,943	72,800	72,850	2,262	1,865	2,390	2,060	75,800	75,850	2,380	1,982	2,520	2,178
69,850	69,900	2,147	1,749	2,261	1,945	72,850	72,900	2,264	1,867	2,392	2,062	75,850	75,900	2,382	1,984	2,522	2,180
69,900	69,950	2,149	1,751	2,264	1,947	72,900	72,950	2,266	1,869	2,394	2,064	75,900	75,950	2,384	1,986	2,524	2,182
69,950	70,000	2,151	1,753	2,266	1,949	72,950	73,000	2,268	1,871	2,396	2,066	75,950	76,000	2,386	1,988	2,526	2,184
70,000						73,000						76,000					
70,000	70,050	2,153	1,755	2,268	1,951	73,000	73,050	2,270	1,873	2,398	2,068	76,000	76,050	2,388	1,990	2,528	2,186
70,050	70,100	2,155	1,757	2,270	1,953	73,050	73,100	2,272	1,874	2,400	2,070	76,050	76,100	2,390	1,992	2,531	2,188
70,100	70,150	2,156	1,759	2,272	1,954	73,100	73,150	2,274	1,876	2,403	2,072	76,100	76,150	2,392	1,994	2,533	2,190
70,150	70,200	2,158	1,761	2,275	1,956	73,150	73,200	2,276	1,878	2,405	2,074	76,150	76,200	2,394	1,996	2,535	2,192
70,200	70,250	2,160	1,763	2,277	1,958	73,200	73,250	2,278	1,880	2,407	2,076	76,200	76,250	2,396	1,998	2,537	2,194
70,250	70,300	2,162	1,765	2,279	1,960	73,250	73,300	2,280	1,882	2,409	2,078	76,250	76,300	2,398	2,000	2,539	2,196
70,300	70,350	2,164	1,767	2,281	1,962	73,300	73,350	2,282	1,884	2,411	2,080	76,300	76,350	2,400	2,002	2,541	2,198
70,350	70,400	2,166	1,769	2,283	1,964	73,350	73,400	2,284	1,886	2,413	2,082	76,350	76,400	2,401	2,004	2,544	2,199
70,400	70,450	2,168	1,771	2,285	1,966	73,400	73,450	2,286	1,888	2,416	2,084	76,400	76,450	2,403	2,006	2,546	2,201
70,450	70,500	2,170	1,773	2,288	1,968	73,450	73,500	2,288	1,890	2,418	2,086	76,450	76,500	2,405	2,008	2,548	2,203
70,500	70,550	2,172	1,775	2,290	1,970	73,500	73,550	2,290	1,892	2,420	2,088	76,500	76,550	2,407	2,010	2,550	2,205
70,550	70,600	2,174	1,776	2,292	1,972	73,550	73,600	2,292	1,894	2,422	2,090	76,550	76,600	2,409	2,012	2,552	2,207
70,600	70,650	2,176	1,778	2,294	1,974	73,600	73,650	2,294	1,896	2,424	2,092	76,600	76,650	2,411	2,014	2,554	2,209
70,650	70,700	2,178	1,780	2,296	1,976	73,650	73,700	2,296	1,898	2,426	2,094	76,650	76,700	2,413	2,016	2,557	2,211
70,700	70,750	2,180	1,782	2,298	1,978	73,700	73,750	2,298	1,900	2,429	2,096	76,700	76,750	2,415	2,018	2,559	2,213
70,750	70,800	2,182	1,784	2,301	1,980	73,750	73,800	2,300	1,902	2,431	2,098	76,750	76,800	2,417	2,020	2,561	2,215
70,800	70,850	2,184	1,786	2,303	1,982	73,800	73,850	2,302	1,904	2,433	2,100	76,800	76,850	2,419	2,021	2,563	2,2

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—		Your tax is—				Your tax is—		Your tax is—				Your tax is—		Your tax is—			
77,000						80,000						83,000					
77,000	77,050	2,427	2,029	2,572	2,225	80,000	80,050	2,550	2,147	2,702	2,343	83,000	83,050	2,680	2,265	2,832	2,460
77,050	77,100	2,429	2,031	2,574	2,227	80,050	80,100	2,552	2,149	2,704	2,345	83,050	83,100	2,682	2,266	2,834	2,462
77,100	77,150	2,431	2,033	2,576	2,229	80,100	80,150	2,554	2,151	2,706	2,346	83,100	83,150	2,684	2,268	2,837	2,464
77,150	77,200	2,433	2,035	2,578	2,231	80,150	80,200	2,556	2,153	2,709	2,348	83,150	83,200	2,686	2,270	2,839	2,466
77,200	77,250	2,435	2,037	2,580	2,233	80,200	80,250	2,558	2,155	2,711	2,350	83,200	83,250	2,688	2,272	2,841	2,468
77,250	77,300	2,437	2,039	2,583	2,235	80,250	80,300	2,560	2,157	2,713	2,352	83,250	83,300	2,691	2,274	2,843	2,470
77,300	77,350	2,439	2,041	2,585	2,237	80,300	80,350	2,563	2,159	2,715	2,354	83,300	83,350	2,693	2,276	2,845	2,472
77,350	77,400	2,441	2,043	2,587	2,239	80,350	80,400	2,565	2,161	2,717	2,356	83,350	83,400	2,695	2,278	2,847	2,474
77,400	77,450	2,443	2,045	2,589	2,241	80,400	80,450	2,567	2,163	2,719	2,358	83,400	83,450	2,697	2,280	2,850	2,476
77,450	77,500	2,445	2,047	2,591	2,243	80,450	80,500	2,569	2,165	2,722	2,360	83,450	83,500	2,699	2,282	2,852	2,478
77,500	77,550	2,447	2,049	2,594	2,245	80,500	80,550	2,571	2,167	2,724	2,362	83,500	83,550	2,701	2,284	2,854	2,480
77,550	77,600	2,449	2,051	2,596	2,247	80,550	80,600	2,573	2,168	2,726	2,364	83,550	83,600	2,704	2,286	2,856	2,482
77,600	77,650	2,450	2,053	2,598	2,248	80,600	80,650	2,576	2,170	2,728	2,366	83,600	83,650	2,706	2,288	2,858	2,484
77,650	77,700	2,452	2,055	2,600	2,250	80,650	80,700	2,578	2,172	2,730	2,368	83,650	83,700	2,708	2,290	2,860	2,486
77,700	77,750	2,454	2,057	2,602	2,252	80,700	80,750	2,580	2,174	2,732	2,370	83,700	83,750	2,710	2,292	2,863	2,488
77,750	77,800	2,456	2,059	2,604	2,254	80,750	80,800	2,582	2,176	2,735	2,372	83,750	83,800	2,712	2,294	2,865	2,490
77,800	77,850	2,458	2,061	2,607	2,256	80,800	80,850	2,584	2,178	2,737	2,374	83,800	83,850	2,714	2,296	2,867	2,492
77,850	77,900	2,460	2,063	2,609	2,258	80,850	80,900	2,586	2,180	2,739	2,376	83,850	83,900	2,717	2,298	2,869	2,493
77,900	77,950	2,462	2,065	2,611	2,260	80,900	80,950	2,589	2,182	2,741	2,378	83,900	83,950	2,719	2,300	2,871	2,495
77,950	78,000	2,464	2,067	2,613	2,262	80,950	81,000	2,591	2,184	2,743	2,380	83,950	84,000	2,721	2,302	2,873	2,497
78,000						81,000						84,000					
78,000	78,050	2,466	2,069	2,615	2,264	81,000	81,050	2,593	2,186	2,745	2,382	84,000	84,050	2,723	2,304	2,876	2,499
78,050	78,100	2,468	2,070	2,617	2,266	81,050	81,100	2,595	2,188	2,748	2,384	84,050	84,100	2,725	2,306	2,878	2,501
78,100	78,150	2,470	2,072	2,620	2,268	81,100	81,150	2,597	2,190	2,750	2,386	84,100	84,150	2,727	2,308	2,880	2,503
78,150	78,200	2,472	2,074	2,622	2,270	81,150	81,200	2,599	2,192	2,752	2,388	84,150	84,200	2,730	2,310	2,882	2,505
78,200	78,250	2,474	2,076	2,624	2,272	81,200	81,250	2,602	2,194	2,754	2,390	84,200	84,250	2,732	2,312	2,884	2,507
78,250	78,300	2,476	2,078	2,626	2,274	81,250	81,300	2,604	2,196	2,756	2,392	84,250	84,300	2,734	2,314	2,886	2,509
78,300	78,350	2,478	2,080	2,628	2,276	81,300	81,350	2,606	2,198	2,758	2,394	84,300	84,350	2,736	2,315	2,889	2,511
78,350	78,400	2,480	2,082	2,630	2,278	81,350	81,400	2,608	2,200	2,761	2,395	84,350	84,400	2,738	2,317	2,891	2,513
78,400	78,450	2,482	2,084	2,633	2,280	81,400	81,450	2,610	2,202	2,763	2,397	84,400	84,450	2,740	2,319	2,893	2,515
78,450	78,500	2,484	2,086	2,635	2,282	81,450	81,500	2,612	2,204	2,765	2,399	84,450	84,500	2,743	2,321	2,895	2,517
78,500	78,550	2,486	2,088	2,637	2,284	81,500	81,550	2,615	2,206	2,767	2,401	84,500	84,550	2,745	2,323	2,897	2,519
78,550	78,600	2,488	2,090	2,639	2,286	81,550	81,600	2,617	2,208	2,769	2,403	84,550	84,600	2,747	2,325	2,899	2,521
78,600	78,650	2,490	2,092	2,641	2,288	81,600	81,650	2,619	2,210	2,771	2,405	84,600	84,650	2,749	2,327	2,902	2,523
78,650	78,700	2,492	2,094	2,643	2,290	81,650	81,700	2,621	2,212	2,774	2,407	84,650	84,700	2,751	2,329	2,904	2,525
78,700	78,750	2,494	2,096	2,646	2,292	81,700	81,750	2,623	2,214	2,776	2,409	84,700	84,750	2,753	2,331	2,906	2,527
78,750	78,800	2,496	2,098	2,648	2,294	81,750	81,800	2,625	2,216	2,778	2,411	84,750	84,800	2,756	2,333	2,908	2,529
78,800	78,850	2,498	2,100	2,650	2,296	81,800	81,850	2,628	2,217	2,780	2,413	84,800	84,850	2,758	2,335	2,910	2,531
78,850	78,900	2,500	2,102	2,652	2,297	81,850	81,900	2,630	2,219	2,782	2,415	84,850	84,900	2,760	2,337	2,912	2,533
78,900	78,950	2,502	2,104	2,654	2,299	81,900	81,950	2,632	2,221	2,784	2,417	84,900	84,950	2,762	2,339	2,915	2,535
78,950	79,000	2,504	2,106	2,656	2,301	81,950	82,000	2,634	2,223	2,787	2,419	84,950	85,000	2,764	2,341	2,917	2,537
79,000						82,000						85,000					
79,000	79,050	2,506	2,108	2,659	2,303	82,000	82,050	2,636	2,225	2,789	2,421	85,000	85,050	2,767	2,343	2,919	2,539
79,050	79,100	2,508	2,110	2,661	2,305	82,050	82,100	2,638	2,227	2,791	2,423	85,050	85,100	2,769	2,345	2,921	2,541
79,100	79,150	2,510	2,112	2,663	2,307	82,100	82,150	2,641	2,229	2,793	2,425	85,100	85,150	2,771	2,347	2,923	2,542
79,150	79,200	2,513	2,114	2,665	2,309	82,150	82,200	2,643	2,231	2,795	2,427	85,150	85,200	2,773	2,349	2,926	2,544
79,200	79,250	2,515	2,116	2,667	2,311	82,200	82,250	2,645	2,233	2,797	2,429	85,200	85,250	2,775	2,351	2,928	2,546
79,250	79,300	2,517	2,118	2,669	2,313	82,250	82,300	2,647	2,235	2,800	2,431	85,250	85,300	2,777	2,353	2,930	2,548
79,300	79,350	2,519	2,119	2,672	2,315	82,300	82,350	2,649	2,237	2,802	2,433	85,300	85,350	2,780	2,355	2,932	2,550
79,350	79,400	2,521	2,121	2,674	2,317	82,350	82,400	2,651	2,239	2,804	2,435	85,350	85,400	2,782	2,357	2,934	2,552
79,400	79,450	2,523	2,123	2,676	2,319	82,400	82,450	2,654	2,241	2,806	2,437	85,400	85,450	2,784	2,359	2,936	2,554
79,450	79,500	2,526	2,125	2,678	2,321	82,450	82,500	2,656	2,243	2,808	2,439	85,450	85,500	2,786	2,361	2,939	2,556
79,500	79,550	2,528	2,127	2,680	2,323	82,500	82,550	2,658	2,245	2,811	2,441	85,500	85,550	2,788	2,363	2,941	2,558
79,550	79,600	2,530	2,129	2,682	2,325	82,550	82,600	2,660	2,247	2,813	2,443	85,550	85,600	2,790	2,364	2,943	2,560
79,600	79,650	2,532	2,131	2,685	2,327	82,600	82,650	2,662	2,249	2,815	2,444	85,600	85,650	2,793	2,366	2,945	2,562
79,650	79,700	2,534	2,133	2,687	2,329	82,650	82,700	2,665	2,251	2,817	2,446	85,650	85,700	2,795	2,368	2,947	2,564
79,700	79,750	2,536	2,135	2,689	2,331	82,700	82,750	2,667	2,253	2,819	2,448	85,700	85,750	2,797	2,370	2,949	2,566
79,750	79,800	2,539	2,137	2,691	2,333	82,750	82,800	2,669	2,255	2,821	2,450	85,750	85,800	2,799	2,372	2,952	2,568
79,800	79,850	2,541	2,139	2,693	2,335	82,800	82,850	2,671	2,257	2,824	2,452	85,800	85,850	2,801	2,374	2,954	2

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,810	2,382	2,962	2,578	89,000	89,050	2,940	2,500	3,093	2,695	92,000	92,050	3,070	2,617	3,223	2,813
86,050	86,100	2,812	2,384	2,965	2,580	89,050	89,100	2,942	2,502	3,095	2,697	92,050	92,100	3,072	2,619	3,225	2,815
86,100	86,150	2,814	2,386	2,967	2,582	89,100	89,150	2,944	2,504	3,097	2,699	92,100	92,150	3,075	2,621	3,227	2,817
86,150	86,200	2,816	2,388	2,969	2,584	89,150	89,200	2,947	2,506	3,099	2,701	92,150	92,200	3,077	2,623	3,229	2,819
86,200	86,250	2,819	2,390	2,971	2,586	89,200	89,250	2,949	2,508	3,101	2,703	92,200	92,250	3,079	2,625	3,231	2,821
86,250	86,300	2,821	2,392	2,973	2,588	89,250	89,300	2,951	2,510	3,103	2,705	92,250	92,300	3,081	2,627	3,234	2,823
86,300	86,350	2,823	2,394	2,975	2,590	89,300	89,350	2,953	2,511	3,106	2,707	92,300	92,350	3,083	2,629	3,236	2,825
86,350	86,400	2,825	2,396	2,978	2,591	89,350	89,400	2,955	2,513	3,108	2,709	92,350	92,400	3,085	2,631	3,238	2,827
86,400	86,450	2,827	2,398	2,980	2,593	89,400	89,450	2,957	2,515	3,110	2,711	92,400	92,450	3,088	2,633	3,240	2,829
86,450	86,500	2,829	2,400	2,982	2,595	89,450	89,500	2,960	2,517	3,112	2,713	92,450	92,500	3,090	2,635	3,242	2,831
86,500	86,550	2,832	2,402	2,984	2,597	89,500	89,550	2,962	2,519	3,114	2,715	92,500	92,550	3,092	2,637	3,245	2,833
86,550	86,600	2,834	2,404	2,986	2,599	89,550	89,600	2,964	2,521	3,116	2,717	92,550	92,600	3,094	2,639	3,247	2,835
86,600	86,650	2,836	2,406	2,988	2,601	89,600	89,650	2,966	2,523	3,119	2,719	92,600	92,650	3,096	2,641	3,249	2,836
86,650	86,700	2,838	2,408	2,991	2,603	89,650	89,700	2,968	2,525	3,121	2,721	92,650	92,700	3,099	2,643	3,251	2,838
86,700	86,750	2,840	2,410	2,993	2,605	89,700	89,750	2,970	2,527	3,123	2,723	92,700	92,750	3,101	2,645	3,253	2,840
86,750	86,800	2,842	2,412	2,995	2,607	89,750	89,800	2,973	2,529	3,125	2,725	92,750	92,800	3,103	2,647	3,255	2,842
86,800	86,850	2,845	2,413	2,997	2,609	89,800	89,850	2,975	2,531	3,127	2,727	92,800	92,850	3,105	2,649	3,258	2,844
86,850	86,900	2,847	2,415	2,999	2,611	89,850	89,900	2,977	2,533	3,129	2,729	92,850	92,900	3,107	2,651	3,260	2,846
86,900	86,950	2,849	2,417	3,001	2,613	89,900	89,950	2,979	2,535	3,132	2,731	92,900	92,950	3,109	2,653	3,262	2,848
86,950	87,000	2,851	2,419	3,004	2,615	89,950	90,000	2,981	2,537	3,134	2,733	92,950	93,000	3,112	2,655	3,264	2,850
87,000						90,000						93,000					
87,000	87,050	2,853	2,421	3,006	2,617	90,000	90,050	2,984	2,539	3,136	2,735	93,000	93,050	3,114	2,657	3,266	2,852
87,050	87,100	2,855	2,423	3,008	2,619	90,050	90,100	2,986	2,541	3,138	2,737	93,050	93,100	3,116	2,658	3,268	2,854
87,100	87,150	2,858	2,425	3,010	2,621	90,100	90,150	2,988	2,543	3,140	2,738	93,100	93,150	3,118	2,660	3,271	2,856
87,150	87,200	2,860	2,427	3,012	2,623	90,150	90,200	2,990	2,545	3,143	2,740	93,150	93,200	3,120	2,662	3,273	2,858
87,200	87,250	2,862	2,429	3,014	2,625	90,200	90,250	2,992	2,547	3,145	2,742	93,200	93,250	3,122	2,664	3,275	2,860
87,250	87,300	2,864	2,431	3,017	2,627	90,250	90,300	2,994	2,549	3,147	2,744	93,250	93,300	3,125	2,666	3,277	2,862
87,300	87,350	2,866	2,433	3,019	2,629	90,300	90,350	2,997	2,551	3,149	2,746	93,300	93,350	3,127	2,668	3,279	2,864
87,350	87,400	2,868	2,435	3,021	2,631	90,350	90,400	2,999	2,553	3,151	2,748	93,350	93,400	3,129	2,670	3,281	2,866
87,400	87,450	2,871	2,437	3,023	2,633	90,400	90,450	3,001	2,555	3,153	2,750	93,400	93,450	3,131	2,672	3,284	2,868
87,450	87,500	2,873	2,439	3,025	2,635	90,450	90,500	3,003	2,557	3,156	2,752	93,450	93,500	3,133	2,674	3,286	2,870
87,500	87,550	2,875	2,441	3,028	2,637	90,500	90,550	3,005	2,559	3,158	2,754	93,500	93,550	3,135	2,676	3,288	2,872
87,550	87,600	2,877	2,443	3,030	2,639	90,550	90,600	3,007	2,560	3,160	2,756	93,550	93,600	3,138	2,678	3,290	2,874
87,600	87,650	2,879	2,445	3,032	2,640	90,600	90,650	3,010	2,562	3,162	2,758	93,600	93,650	3,140	2,680	3,292	2,876
87,650	87,700	2,882	2,447	3,034	2,642	90,650	90,700	3,012	2,564	3,164	2,760	93,650	93,700	3,142	2,682	3,294	2,878
87,700	87,750	2,884	2,449	3,036	2,644	90,700	90,750	3,014	2,566	3,166	2,762	93,700	93,750	3,144	2,684	3,297	2,880
87,750	87,800	2,886	2,451	3,038	2,646	90,750	90,800	3,016	2,568	3,169	2,764	93,750	93,800	3,146	2,686	3,299	2,882
87,800	87,850	2,888	2,453	3,041	2,648	90,800	90,850	3,018	2,570	3,171	2,766	93,800	93,850	3,148	2,688	3,301	2,884
87,850	87,900	2,890	2,455	3,043	2,650	90,850	90,900	3,020	2,572	3,173	2,768	93,850	93,900	3,151	2,690	3,303	2,885
87,900	87,950	2,892	2,457	3,045	2,652	90,900	90,950	3,023	2,574	3,175	2,770	93,900	93,950	3,153	2,692	3,305	2,887
87,950	88,000	2,895	2,459	3,047	2,654	90,950	91,000	3,025	2,576	3,177	2,772	93,950	94,000	3,155	2,694	3,307	2,889
88,000						91,000						94,000					
88,000	88,050	2,897	2,461	3,049	2,656	91,000	91,050	3,027	2,578	3,179	2,774	94,000	94,050	3,157	2,696	3,310	2,891
88,050	88,100	2,899	2,462	3,051	2,658	91,050	91,100	3,029	2,580	3,182	2,776	94,050	94,100	3,159	2,698	3,312	2,893
88,100	88,150	2,901	2,464	3,054	2,660	91,100	91,150	3,031	2,582	3,184	2,778	94,100	94,150	3,161	2,700	3,314	2,895
88,150	88,200	2,903	2,466	3,056	2,662	91,150	91,200	3,033	2,584	3,186	2,780	94,150	94,200	3,164	2,702	3,316	2,897
88,200	88,250	2,905	2,468	3,058	2,664	91,200	91,250	3,036	2,586	3,188	2,782	94,200	94,250	3,166	2,704	3,318	2,899
88,250	88,300	2,908	2,470	3,060	2,666	91,250	91,300	3,038	2,588	3,190	2,784	94,250	94,300	3,168	2,706	3,320	2,901
88,300	88,350	2,910	2,472	3,062	2,668	91,300	91,350	3,040	2,590	3,192	2,786	94,300	94,350	3,170	2,707	3,323	2,903
88,350	88,400	2,912	2,474	3,064	2,670	91,350	91,400	3,042	2,592	3,195	2,787	94,350	94,400	3,172	2,709	3,325	2,905
88,400	88,450	2,914	2,476	3,067	2,672	91,400	91,450	3,044	2,594	3,197	2,789	94,400	94,450	3,174	2,711	3,327	2,907
88,450	88,500	2,916	2,478	3,069	2,674	91,450	91,500	3,046	2,596	3,199	2,791	94,450	94,500	3,177	2,713	3,329	2,909
88,500	88,550	2,918	2,480	3,071	2,676	91,500	91,550	3,049	2,598	3,201	2,793	94,500	94,550	3,179	2,715	3,331	2,911
88,550	88,600	2,921	2,4>														

2008 Tax Table—Continued

If line 16 (ND taxable income) is—		And your filing status is—				If line 16 (ND taxable income) is—		And your filing status is—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of house- hold
Your tax is—						Your tax is—					
95,000						98,000					
95,000	95,050	3,201	2,735	3,353	2,931	98,000	98,050	3,331	2,853	3,483	3,048
95,050	95,100	3,203	2,737	3,355	2,933	98,050	98,100	3,333	2,854	3,485	3,050
95,100	95,150	3,205	2,739	3,357	2,934	98,100	98,150	3,335	2,856	3,488	3,052
95,150	95,200	3,207	2,741	3,360	2,936	98,150	98,200	3,337	2,858	3,490	3,054
95,200	95,250	3,209	2,743	3,362	2,938	98,200	98,250	3,339	2,860	3,492	3,056
95,250	95,300	3,211	2,745	3,364	2,940	98,250	98,300	3,342	2,862	3,494	3,058
95,300	95,350	3,214	2,747	3,366	2,942	98,300	98,350	3,344	2,864	3,496	3,060
95,350	95,400	3,216	2,749	3,368	2,944	98,350	98,400	3,346	2,866	3,498	3,062
95,400	95,450	3,218	2,751	3,370	2,946	98,400	98,450	3,348	2,868	3,501	3,064
95,450	95,500	3,220	2,753	3,373	2,948	98,450	98,500	3,350	2,870	3,503	3,066
95,500	95,550	3,222	2,755	3,375	2,950	98,500	98,550	3,352	2,872	3,505	3,068
95,550	95,600	3,224	2,756	3,377	2,952	98,550	98,600	3,355	2,874	3,507	3,070
95,600	95,650	3,227	2,758	3,379	2,954	98,600	98,650	3,357	2,876	3,509	3,072
95,650	95,700	3,229	2,760	3,381	2,956	98,650	98,700	3,359	2,878	3,511	3,074
95,700	95,750	3,231	2,762	3,383	2,958	98,700	98,750	3,361	2,880	3,514	3,076
95,750	95,800	3,233	2,764	3,386	2,960	98,750	98,800	3,363	2,882	3,516	3,078
95,800	95,850	3,235	2,766	3,388	2,962	98,800	98,850	3,365	2,884	3,518	3,080
95,850	95,900	3,237	2,768	3,390	2,964	98,850	98,900	3,368	2,886	3,520	3,081
95,900	95,950	3,240	2,770	3,392	2,966	98,900	98,950	3,370	2,888	3,522	3,083
95,950	96,000	3,242	2,772	3,394	2,968	98,950	99,000	3,372	2,890	3,524	3,085
96,000						99,000					
96,000	96,050	3,244	2,774	3,396	2,970	99,000	99,050	3,374	2,892	3,527	3,087
96,050	96,100	3,246	2,776	3,399	2,972	99,050	99,100	3,376	2,894	3,529	3,089
96,100	96,150	3,248	2,778	3,401	2,974	99,100	99,150	3,378	2,896	3,531	3,091
96,150	96,200	3,250	2,780	3,403	2,976	99,150	99,200	3,381	2,898	3,533	3,093
96,200	96,250	3,253	2,782	3,405	2,978	99,200	99,250	3,383	2,900	3,535	3,095
96,250	96,300	3,255	2,784	3,407	2,980	99,250	99,300	3,385	2,902	3,537	3,097
96,300	96,350	3,257	2,786	3,409	2,982	99,300	99,350	3,387	2,903	3,540	3,099
96,350	96,400	3,259	2,788	3,412	2,983	99,350	99,400	3,389	2,905	3,542	3,101
96,400	96,450	3,261	2,790	3,414	2,985	99,400	99,450	3,391	2,907	3,544	3,103
96,450	96,500	3,263	2,792	3,416	2,987	99,450	99,500	3,394	2,909	3,546	3,105
96,500	96,550	3,266	2,794	3,418	2,989	99,500	99,550	3,396	2,911	3,548	3,107
96,550	96,600	3,268	2,796	3,420	2,991	99,550	99,600	3,398	2,913	3,550	3,109
96,600	96,650	3,270	2,798	3,422	2,993	99,600	99,650	3,400	2,915	3,553	3,111
96,650	96,700	3,272	2,800	3,425	2,995	99,650	99,700	3,402	2,917	3,555	3,113
96,700	96,750	3,274	2,802	3,427	2,997	99,700	99,750	3,404	2,919	3,557	3,115
96,750	96,800	3,276	2,804	3,429	2,999	99,750	99,800	3,407	2,921	3,559	3,117
96,800	96,850	3,279	2,805	3,431	3,001	99,800	99,850	3,409	2,923	3,561	3,119
96,850	96,900	3,281	2,807	3,433	3,003	99,850	99,900	3,411	2,925	3,563	3,121
96,900	96,950	3,283	2,809	3,435	3,005	99,900	99,950	3,413	2,927	3,566	3,123
96,950	97,000	3,285	2,811	3,438	3,007	99,950	100,000	3,415	2,929	3,568	3,125
97,000						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; width: 100%;"> \$100,000 or over — use the Tax Rate Schedules on page 32 </div>					
97,000	97,050	3,287	2,813	3,440	3,009						
97,050	97,100	3,289	2,815	3,442	3,011						
97,100	97,150	3,292	2,817	3,444	3,013						
97,150	97,200	3,294	2,819	3,446	3,015						
97,200	97,250	3,296	2,821	3,448	3,017						
97,250	97,300	3,298	2,823	3,451	3,019						
97,300	97,350	3,300	2,825	3,453	3,021						
97,350	97,400	3,302	2,827	3,455	3,023						
97,400	97,450	3,305	2,829	3,457	3,025						
97,450	97,500	3,307	2,831	3,459	3,027						
97,500	97,550	3,309	2,833	3,462	3,029						
97,550	97,600	3,311	2,835	3,464	3,031						
97,600	97,650	3,313	2,837	3,466	3,032						
97,650	97,700	3,316	2,839	3,468	3,034						
97,700	97,750	3,318	2,841	3,470	3,036						
97,750	97,800	3,320	2,843	3,472	3,038						
97,800	97,850	3,322	2,845	3,475	3,040						
97,850	97,900	3,324	2,847	3,477	3,042						
97,900	97,950	3,326	2,849	3,479	3,044						
97,950	98,000	3,329	2,851	3,481	3,046						

*If a Qualifying widow(er), use the Married filing jointly column.

2008 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

Single

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 32,550.....	2.1% of North Dakota taxable income		
32,550	78,850.....	\$ 683.55	+	3.92% of amount over \$ 32,550
78,850	164,550.....	2,498.51	+	4.34% of amount over 78,850
164,550	357,700.....	6,217.89	+	5.04% of amount over 164,550
357,700.....		15,952.65	+	5.54% of amount over 357,700

Married filing jointly and Qualifying widow(er)

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 54,400.....	2.1% of North Dakota taxable income		
54,400	131,450.....	\$ 1,142.40	+	3.92% of amount over \$ 54,400
131,450	200,300.....	4,162.76	+	4.34% of amount over 131,450
200,300	357,700.....	7,150.85	+	5.04% of amount over 200,300
357,700.....		15,083.81	+	5.54% of amount over 357,700

Married filing separately

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 27,200.....	2.1% of North Dakota taxable income		
27,200	65,725.....	\$ 571.20	+	3.92% of amount over \$ 27,200
65,725	100,150.....	2,081.38	+	4.34% of amount over 65,725
100,150	178,850.....	3,575.43	+	5.04% of amount over 100,150
178,850.....		7,541.91	+	5.54% of amount over 178,850

Head of household

If North Dakota

taxable income is:

Your tax is equal to:

Over	But not over			
\$ 0	\$ 43,650.....	2.1% of North Dakota taxable income		
43,650	112,650.....	\$ 916.65	+	3.92% of amount over \$ 43,650
112,650	182,400.....	3,621.45	+	4.34% of amount over 112,650
182,400	357,700.....	6,648.60	+	5.04% of amount over 182,400
357,700.....		15,483.72	+	5.54% of amount over 357,700

How to assemble your return

Please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. Schedules ND-1SA and ND-1TC, if required.
6. Schedule PT, if required.
7. Schedule PTC, if required.
8. All other official North Dakota schedules and forms required to be attached.
9. Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
10. Copy of federal tax return.
11. Supporting statements required in instructions.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to: **ND State Tax Commissioner**. DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s, Form 1099s, and North Dakota Schedule K-1s showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return.
- Sign your return. If filing a joint return, your spouse also must sign.
- Use adequate postage.
- Make a copy of the return for your records.



Important:

If you do not sign your return, or if you do not provide a copy of your federal return, your state return is not complete and will be sent back to you. This could result in late filing charges.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- **Federal tax questions..... 1-800-829-1040**
TTY/TDD 1-800-829-4059

Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.

- **Ordering forms and publications..... 1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information..... 1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 6 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week **www.irs.gov**

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 4:30 p.m. (*except as noted*), at the following locations:

Bismarck (*closed 11 a.m. - 12 noon*)
Kirkwood Bank & Trust Building
2911 N 14th Street (3rd Floor)
(*next to Space Aliens restaurant*)

Fargo (*closed 11 a.m. - 12 noon*)
Federal Building
Room 470
657 2nd Avenue N

Grand Forks (*closed 11 a.m. - 12 noon*)
Federal Building
Room 137
102 N 4th Street

Minot (*closed 11 a.m. - 12 noon*)
305 17th Avenue SW
(*behind Hollywood Video store*)

Do you need any forms?

Download and print the forms you need from our web site at—
www.nd.gov/tax

Or use this form to order any forms you need. Check the box for each form that you want. You will receive two copies of each item you order.

- ☐ **Form ND-1**, Individual income tax form (Main method)
- ☐ **Schedule ND-1CR**, Calculation of credit for income tax paid to another state
- ☐ **Schedule ND-1FA**, Calculation of tax under 3-year averaging method for elected farm income
- ☐ **Schedule ND-1NR**, Tax calculation for nonresidents and part-year residents
- ☐ **Schedules ND-1SA and ND-1TC**, Statutory adjustments and tax credits
- ☐ **Schedule FC**, Family member care income tax credit
- ☐ **Schedule PG**, Planned gift tax credit
- ☐ **Schedule PT**, Property tax relief income tax credits for individuals
- ☐ **Schedule PTC**, Continuation schedules for property tax relief income tax credits
- ☐ **Schedule RZ**, Renaissance Zone Act exemptions and tax credits
- ☐ **Form 400-EXT**, Individual extension payment
- ☐ **Form 400-UT**, Calculation of interest on underpayment or late payment of estimated income tax for individuals
- ☐ **Form 101**, Extension of time to file a North Dakota tax return
- ☐ **Form ND-2 booklet**, Individual income tax form (Optional method) and instructions
- ☐ **Form ND-3**, Request for residential and agricultural property tax credit certificate
- ☐ **2009 Form 400-ES**, Estimated income tax—individuals [Use for 2009 tax year estimated tax]
- ☐ **One time (use tax) remittance form** [For individuals who buy goods from out-of-state retailers and pay less sales tax than North Dakota charges]
- ☐ **Claim for refund of city or county sales and use tax transmittal form** [For individuals who paid local sales or use tax in excess of the maximum due]

Complete and mail to:

Attn: 2008 Forms Order
ND Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Do not use the envelope in this booklet.

Type or print carefully. This is your mailing label.

Name

Address

City

State

ZIP code

Need forms or assistance?

Web site

Obtain tax forms and instructions on our web site at—
www.nd.gov/tax

E-mail

Submit your questions or comments to us at—
individualtax@nd.gov

Phone

Call us toll free (within North Dakota) at **1-877-328-7088**, Monday-Friday, 8 a.m. to 5 p.m. In the local Bismarck-Mandan area, or from outside North Dakota, call us as follows—

Questions: **(701) 328-1247**

Form requests: **(701) 328-1243**

If speech or hearing impaired, call Relay North Dakota at—
1-800-366-6888 (and ask for 1-877-328-7088)

Or write to us at—

Individual Income Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Check the status of your refund

You may check the status of your refund on our web site at **www.nd.gov/tax**. Find and click on the link **Where's My Refund?**.

This will take you to a secure web page where you will find instructions on how to make your inquiry. Have a copy of your return handy because you will be asked for certain information from it.

You may also send an e-mail to **taxpayerservices@nd.gov** or call **(701) 328-1242**. If you direct deposited your refund, first check with your bank to see if it has been deposited into your account. However you contact us, you must provide the following information:

- Your name (and spouse's name, if joint return).
- Your social security number (and spouse's social security number, if joint return).
- Tax year for which return was filed.
- Your filing status from your return.
- The **exact** amount of your refund.

A refund on an electronically filed return generally is issued within 7 business days, and a refund on a paper return can take up to 6 weeks to process.

Request a copy of your return or other information

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Your written request must contain the following:

- Your name and current address.
- Your social security number.
- Tax year.
- Description of information requested.
- Your signature.
- Daytime telephone number.